

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, May 1, 2024 | 7:00 PM | Harrigan Centennial Hall, 330 Harbor Drive, Sitka, AK 99835

Proposed Agenda

1. **Call to Order**
2. **Roll Call**
3. **Approval of the Proposed Agenda**
4. **Persons to be Heard - On or Off the Agenda**
5. **New Business**
 - 5.a. Approval and Adoption of Sitka School District FY25 Budget.
 - 5.b. Executive Session - Discussion of Formal Complaint
6. **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.



Dr. Deidre Jenson
Sitka School District Superintendent
5/1/24

School Board of Education
Sitka School District
Subject: Budget Proposal for the Upcoming Academic Year

I am writing to present a comprehensive budget proposal for the upcoming academic year on behalf of Sitka School District. The proposed budget incorporates multiple strategies to address the financial constraints while ensuring the continuation of quality education for our students.

1. Approximate Staffing Adjustments:

- Sitka High School: Equivalent Reduction of 3.5 Full-Time Equivalent (FTE) positions
- Pacific High School: Equivalent Reduction of 0.5 FTE position
- Baranof Middle School: Equivalent Reduction of 3.5 FTE positions
- Kéet Gooshí Héen Elementary School: Equivalent Reduction of 5 FTE positions
- Xóots Elementary School: Equivalent Reduction of 3 FTE positions

2. Increased Pupil-Teacher Ratios:

- Implementation of increased pupil-teacher ratios across all grade levels to optimize resource utilization without compromising educational quality.
- Pupil Teacher ratio will be graduated with lower PTRs at the elementary and higher at the secondary.

- Xóots Elementary School average PTR 17-18

- Kéet Gooshí Héen Elementary School average PTR 24

- Blatchley Middle School Class average PTR 20

- Sitka High School average PTR 22

- Pacific High School Core Class average 15.

- The number of elective classes will directly impact the average PTR. Generally, elective classes have fewer students in them because it is based on student choice. It is difficult to calculate elective class PTR until you have a schedule built and students placed in classes.

3. Program Reductions at 500 BSA:

- This budget reduces elective choices at Blatchley Middle school from 30 to at least 22 due to the number of core classes.
- This budget reduces elective choices at Sitka High School from 30 to 21.

4. 340 Budget Implications

- A budget built on 340 reduces elective choices at Blatchley Middle school from approximately 30 to 17.
- A budget built on 340 reduces elective choices at Sitka High School from approximately 30 to 16.
- The more core teachers you have, the more elective classes you have. If we build a budget on 340, we will have one music teacher shared between the middle school and high school and we will lose the Art program.

5. Departmental Restructuring:

- Maintenance Department: Proposed relocation to the city, necessitating a review of operational costs and responsibilities.
- Technology Department: Replacement of the current Tech Director position with a certified teacher, aligning with the evolving technological needs of our educational programs and facilitating integration of technology into curriculum delivery.
- Business Department: Acknowledgment of Dave Arp's exceptional dedication and effort during the transition period, with gratitude for his extensive hours and commitment to ensuring a smooth transition.

6. Financial Projections:

- Detailed financial projections are provided in the attached budget spreadsheet, encompassing revenue and expenditure estimates based on the proposed staffing adjustments, increased pupil-teacher ratios, program reductions, and departmental restructuring.
- The budget prioritizes maintaining essential services and educational programs while striving for fiscal responsibility and efficiency.

7. Future Considerations:

- Staff movements among buildings have not yet occurred, emphasizing the need for ongoing evaluation and adjustment of the budget as organizational changes are implemented. This budget will need to be revised.

In conclusion, this budget proposal reflects our commitment to prudent fiscal management while preserving the quality and integrity of education provided to the students of Sitka. We appreciate the School Board's careful consideration of these recommendations and stand ready to provide any additional information or clarification required to facilitate the budget approval process.

Thank you for your attention to this matter.

Sincerely,

Dr. Deidre Jenson
Superintendent



Sitka School District

FY25 Budget Proposal

Presented May 1, 2024

Tristan Guevin, President
Deidre Jenson, Superintendent
Todd Gebler, Vice-President
Tom Williams, Board Clerk
Phil Burdick, Board Member
Steve Morse, Board Member

SITKA SCHOOL DISTRICT

2025 Proposed Budget

Assumptions

- Enrollment ADM Reduces by:
 - 22.6 Regular Instruction - From 1054.60 to 1034
 - 3.71 Correspondence - From 48.71 to 45
 - 2 Intensive Needs - From 47 to 45
- BSA Increases by \$500 - From \$5,960 to \$6,460
- City and Borough of Sitka Contribution at City Budget Level of \$7,669,562
- Secure Rural Schools Funding Reduces \$60,000 to \$300,000
- Reduction of 4 FTE Maintenance Staff as Department Moves to the City of Sitka
- Reduction in Certificated Staff of 16 FTE
- SEA/SESPA/Admin Wages Increase by 6%
- Health Insurance Premiums Increase by 22%
- TRS (12.56%)/PERS (22%)/SBS (6.13%)/FICA (1.45%) Remain Unchanged
- City and Borough of Sitka Absorbs Pool Program

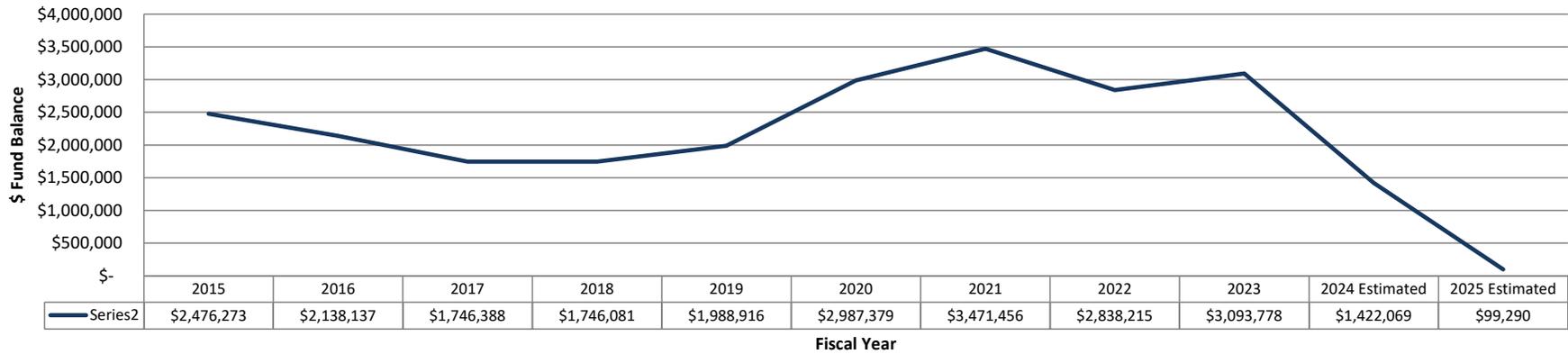
SITKA SCHOOL DISTRICT
FY2025 Proposed Budget

Summary

Revenue Budget						
	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change		
	<i>Enrollment Projection</i>	<i>1054.6+47 IN</i>	<i>1034+45 IN</i>	<i>-22.6 ADM</i>	<i>-2.05%</i>	
		<i>48.71 Corresp</i>	<i>45 Corresp</i>	<i>-3.71 Corresp</i>	<i>-7.62%</i>	
Object						
011 City/Borough Appropriation	7,697,278	7,669,562	(27,716)	-0.36%		
011 City/Borough PAC In Kind	0	66,000	66,000	0.00%		
040 Other Revenue (Local)	45,000	45,000	0	0.00%		
047 E-rate Revenue (Federal)	69,076	69,076	0	0.00%		
050 Quality Schools	41,803	40,946	(857)	-2.05%		
051 State Foundation	11,380,530	12,341,899	961,369	8.45%		
056 Other State Revenue (TRS On Behalf)	1,188,791	1,121,045	(67,746)	-5.70%		
057 Other State Revenue (PERS On Behalf)	81,324	84,005	2,681	3.30%		
05X Other State Revenue (one time funds)	884,001	0	(884,001)	-100.00%		
05x Other State Revenue (misc funds)	7,000	7,000	0	0.00%		
110 Impact Aid (Federal)	70,000	70,000	0	0.00%		
190 Forest Receipts (pass-thru)	360,000	300,000	(60,000)	-16.67%		
250 Transfers from other funds	0	0	0	0.00%		
Total Fund 100 Revenue	21,824,803	21,814,532	(10,271)	-0.05%		
Fund Balance Contribution	1,714,023	1,322,779	(391,244)	-22.83%		
Total Revenue + Fund Balance	23,538,826	23,137,311	(401,514)	-1.71%		

Expenditure Summary by Function					
Function	FY 2024 Rev#3 Approved	FY 2025 Proposed	YOY Change	YOY Percent Change	
100 Regular Instruction	9,052,975	8,212,808	(840,167)	-9.28%	
120 Bilingual/Bicultural	110,540	117,938	7,398	6.69%	
130 Enrichment	3,498	3,498	0	0.00%	
140 Correspondence Study	385,702	410,718	25,016	6.49%	
160 Vocational Education	375,785	400,779	24,994	6.65%	
200 Special Education Instruction	4,361,395	5,128,710	767,315	17.59%	
220 Special Education Support	1,028,229	1,103,130	74,901	7.28%	
300 Pupil Support	9,626	9,669	43	0.44%	
320 Guidance	540,003	596,258	56,255	10.42%	
330 Health Services	111,225	121,550	10,325	9.28%	
350/351 Support Services - Instruction	221,000	221,000	0	0.00%	
352 Library Services	325,927	54,563	(271,364)	-83.26%	
400 School Administration	1,173,790	1,272,283	98,493	8.39%	
Sub Total Instruction	17,699,695	17,652,903	(46,792)	-0.26%	
450 School Administration Support	690,530	765,004	74,474	10.79%	
510 District Administration	210,761	163,631	(47,130)	-22.36%	
511 School Board	86,379	86,379	0	0.00%	
512 Superintendent's Office	398,419	474,748	76,329	19.16%	
518 Safety & Security	1,000	1,000	0	0.00%	
550 District Administration Support	541,865	651,836	109,971	20.29%	
555/556 Data Processing/Tech Services	497,263	349,862	(147,401)	-29.64%	
600 Maintenance & Operations	2,851,648	2,438,635	(413,013)	-14.48%	
700 Student Activities	290,015	298,080	8,066	2.78%	
780 Community Services	3,251	5,233	1,982	60.97%	
Sub Total Admin/M&O	5,571,130	5,234,408	(336,723)	-6.04%	
Sub Total Inst/Admin/M&O	23,270,826	22,887,311	(383,514)	-1.65%	
900 Transfers					
900..550 Transfers to Pupil Transportation	110,000	250,000	140,000	127.27%	
900..550 SHS Student Activity	132,000	0	(132,000)	-100.00%	
900..550 Transfers to Pool	26,000	0	(26,000)	-100.00%	
Sub Total Transfers	268,000	250,000	(18,000)	-6.72%	
Total Expenditures & Transfers	23,538,826	23,137,311	(401,514)	-1.71%	

SITKA SCHOOL DISTRICT
Fund Balance 10 Year History
FY 2015 - FY 2025 Projected



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2024:	1,422,069
Less Fund Balance Contribution to FY2025 Budget:	1,322,779
Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2025:	99,290
Less Exemptions per 4 AAC 09.160(a)	
Inventory (Fuel)	\$ -
Prepaid Items (Liab Insurance, other)	\$ -
Federal Impact Aid Received	99,290
Fund Balance Subject to 10% Limitation	0

Nonexempt fund balance as a percentage of current year expenditures:		
Fund Balance Subject to Limitation	0	
Current Year Expenditures (Fxs 100-780)	22,861,311	=
		0.00%

**SITKA SCHOOL DISTRICT
FY2024 Proposed Operating Budget**

Location 000 Districtwide

Account Code	Description	FY 2024 Rev #3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Regular Instruction</u>					
100-000-100- 310	Cert-Director	105,177	113,131	7,954	7.56%
100-000-100- 316	Extra Duty Pay	51,336	46,950	(4,386)	-8.54%
100-000-100- 326	Classified Extra Duty Pay	0	0	0	0.00%
100-000-100- 327	Substitute - Non-Cert	15,000	15,000	0	0.00%
100-000-100- 329	Substitute - Classified	5,000	5,000	0	0.00%
100-000-100- 361	Health/Life Insurance	30,513	36,921	6,408	21.00%
100-000-100- 363	Worker's Compensation	73,868	73,868	0	0.00%
100-000-100- 364	FICA	2,545	2,597	52	2.03%
100-000-100- 365	TRS	19,495	19,943	448	2.30%
100-000-100- 375	TRS On-Behalf	728,183	639,975	(88,209)	-12.11%
100-000-100- 366	PERS	0	0	0	0.00%
100-000-100- 376	PERS On-Behalf	1,768	1,875	107	6.07%
100-000-100- 369	SBS	1,244	1,244	0	0.00%
100-000-100- 410	Professional & Technical	20,000	20,000	0	0.00%
100-000-100- 410	Professional & Technical	47,000	47,000	0	0.00%
100-000-100- 410	Professional & Technical	22,000	22,000	0	0.00%
100-000-100- 420	Staff Travel	5,000	5,000	0	0.00%
100-000-100- 420	Staff Travel	40,000	40,000	0	0.00%
100-000-100- 425	Student Transportation	2,100	2,100	0	0.00%
100-000-100- 440	Other Purchased Services	5,000	5,000	0	0.00%
100-000-100- 451	Teaching Supplies	57,598	57,598	0	0.00%
100-000-100- 451	Teaching Supplies	150,000	150,000	0	0.00%
100-000-100- 451	Teaching Supplies	16,015	16,015	0	0.00%
100-000-100- 471	Textbooks	27,000	27,000	0	0.00%
100-000-100- 491	Dues & Fees	28,365	28,365	0	0.00%
100-000-100- 510	Equipment	0	0	0	0.00%
Total 100	Regular Instruction	1,454,208	1,376,582	(77,626)	-5.34%
<u>Bilingual/Bicultural</u>					
100-000-120- 315	Cert-Teacher	86,762	92,630	5,868	6.76%
100-000-120- 363	Worker's Compensation	346	346	0	0.00%
100-000-120- 364	FICA	1,258	1,343	85	6.76%
100-000-120- 365	TRS	10,897	11,634	737	6.76%
100-000-120- 375	TRS On-Behalf	11,066	11,774	708	6.40%
Total 120	Bilingual/Bicultural	110,330	117,728	7,398	6.71%
<u>Enrichment</u>					
100-000-130- 363	Worker's Compensation	347	347	0	0.00%
100-000-130- 375	TRS On-Behalf	241	241	0	0.00%
Total 130	Enrichment	588	588	0	0.00%
<u>Correspondence Study</u>					
100-000-140- 315	Cert-Teacher	74,117	80,070	5,953	8.03%
100-000-140- 317	Substitute - Certified	0	0	0	0.00%
100-000-140- 324	Support Staff	25,204	30,948	5,744	22.79%

Account Code	Description	FY 2024 Rev #3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Correspondence Study (Cont)</u>					
100-000-140- 361	Health/Life Insurance	47,176	57,082	9,907	21.00%
100-000-140- 363	Worker's Compensation	346	346	0	0.00%
100-000-140- 364	FICA	1,440	1,610	170	11.78%
100-000-140- 365	TRS	9,309	10,057	748	8.03%
100-000-140- 375	TRS On-Behalf	8,939	9,656	718	8.03%
100-000-140- 366	PERS	5,545	6,809	1,264	22.79%
100-000-140- 376	PERS On-Behalf	703	863	160	22.79%
100-000-140- 369	SBS	1,545	1,897	352	22.79%
100-000-140- 410	Professional & Technical	20,000	20,000	0	0.00%
100-000-140- 433	Communications	15,000	15,000	0	0.00%
100-000-140- 440	Other Purchased Services	745	745	0	0.00%
100-000-140- 443	Equipment Repair/Maintenance	2,001	2,001	0	0.00%
100-000-140- 451	Teaching Supplies	155,000	155,000	0	0.00%
100-000-140- 454	Office Supplies/Postage	18,633	18,633	0	0.00%
100-000-140- 510	Equipment	0	0	0	0.00%
Total 140	Correspondence Study	385,702	410,718	25,016	6.49%
<u>Vocational Education</u>					
100-000-160- 363	Worker's Compensation	3,789	3,789	0	0.00%
100-000-160- 375	TRS On-Behalf	26,887	28,607	1,720	6.40%
Total 160	Vocational Education	30,676	32,396	1,720	5.61%
<u>Special Education Instruction</u>					
100-000-200- 316	Extra Duty Pay	0	0	0	0.00%
100-000-200- 326	Classified Extra Duty Pay	0	0	0	0.00%
100-000-200- 327	Substitute - Non-Cert	4,400	4,400	0	0.00%
100-000-200- 363	Worker's Compensation	7,461	7,461	0	0.00%
100-000-200- 364	FICA	64	64	0	0.00%
100-000-200- 365	TRS	0	0	0	0.00%
100-000-200- 375	TRS On-Behalf	149,309	160,834	11,526	7.72%
100-000-200- 366	PERS	0	0	0	0.00%
100-000-200- 376	PERS On-Behalf	36,376	44,761	8,385	23.05%
100-000-200- 369	SBS	270	270	0	0.00%
100-000-200- 410	Professional & Technical	160,000	160,000	0	0.00%
100-000-200- 420	Staff Travel	6,000	6,000	0	0.00%
100-000-200- 425	Student Transportation	650	650	0	0.00%
100-000-200- 440	Other Purchased Services	8,500	8,500	0	0.00%
100-000-200- 451	Teaching Supplies	20,000	20,000	0	0.00%
100-000-200- 510	Equipment	6,000	6,000	0	0.00%
100-000-200- 315	Cert-Teacher	30,000	27,000	(3,000)	-10.00%
100-000-200- 323	Aides	30,000	30,000	0	0.00%
100-000-200- 364	FICA	827	827	0	0.00%
100-000-200- 365	TRS	3,391	3,391	0	0.00%
100-000-200- 366	PERS	6,600	6,600	0	0.00%
100-000-200- 369	SBS	1,839	1,839	0	0.00%
100-000-200- 410	Professional & Technical	11,500	11,500	0	0.00%
100-000-200- 425	Student Transportation	40,000	40,000	0	0.00%
100-000-200- 451	Teaching Supplies	1,000	1,000	0	0.00%
Total 200	Special Education Instruction	524,186	541,097	16,910	3.23%

Account Code	Description	FY 2024 Rev #3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Special Education Support</u>					
100-000-220- 310	Director/Coordinator/Manager	113,030	121,325	8,295	7.34%
100-000-220- 315	Cert-Teacher	427,634	450,368	22,734	5.32%
100-000-220- 324	Support Staff	72,107	76,824	4,718	6.54%
100-000-220- 361	Health/Life Insurance	140,683	170,220	29,538	21.00%
100-000-220- 363	Worker's Compensation	3,484	3,484	0	0.00%
100-000-220- 364	FICA	8,885	9,404	518	5.83%
100-000-220- 365	TRS	67,907	71,805	3,897	5.74%
100-000-220- 375	TRS On-Behalf	65,204	68,946	3,742	5.74%
100-000-220- 366	PERS	15,863	16,901	1,038	6.54%
100-000-220- 376	PERS On-Behalf	2,012	2,143	132	6.54%
100-000-220- 369	SBS	4,420	4,709	289	6.54%
100-000-220- 410	Professional & Technical	30,000	30,000	0	0.00%
100-000-220- 420	Staff Travel	13,000	13,000	0	0.00%
100-000-220- 440	Other Purchased Services	45,000	45,000	0	0.00%
100-000-220- 451	Teaching Supplies	15,000	15,000	0	0.00%
100-000-220- 454	Office Supplies/Postage	4,000	4,000	0	0.00%
Total 220	Special Education Support	1,028,229	1,103,130	74,901	7.28%
<u>Pupil Support</u>					
100-000-300- 376	PERS On-Behalf	626	669	43	6.83%
100-000-300- 410	Professional & Technical	5,500	5,500	0	0.00%
100-000-300- 425	Student Transportation	3,500	3,500	0	0.00%
Total 300	Pupil Support	9,626	9,669	43	0.44%
<u>Guidance</u>					
100-000-320- 327	Substitute - Non-Cert	5,000	5,000	0	0.00%
100-000-320- 363	Worker's Compensation	346	346	0	0.00%
100-000-320- 364	FICA	73	73	0	0.00%
100-000-320- 369	SBS	307	307	0	0.00%
100-000-320- 375	TRS On-Behalf	42,803	46,482	3,679	8.60%
Total 320	Guidance	48,528	52,207	3,679	7.58%
<u>Health Services</u>					
100-000-330- 324	Support Staff	59,180	62,139	2,959	5.00%
100-000-330- 361	Health/Life Insurance	30,513	36,921	6,408	21.00%
100-000-330- 363	Worker's Compensation	376	376	0	0.00%
100-000-330- 364	FICA	858	901	43	5.00%
100-000-330- 366	PERS	13,020	13,671	651	5.00%
100-000-330- 376	PERS On-Behalf	1,651	1,734	83	5.00%
100-000-330- 369	SBS	3,628	3,809	181	5.00%
100-000-330- 399	Employee Physicals	500	500	0	0.00%
100-000-330- 451	Teaching Supplies	1,000	1,000	0	0.00%
Total 330	Health Services	110,725	121,050	10,325	9.32%
<u>Support Services</u>					
100-000-350- 410	Professional & Technical	5,000	5,000	0	0.00%
100-000-350- 420	Staff Travel	10,000	10,000	0	0.00%
100-000-350- 433	Communications	200,000	200,000	0	0.00%
100-000-350- 451	Teaching Supplies	2,000	2,000	0	0.00%
100-000-350- 491	Dues & Fees	1,000	1,000	0	0.00%
Total 350	Support Services	218,000	218,000	0	0.00%

Account Code	Description	FY 2024 Rev #3 Approved	FY 2025 Proposed	Change	Percent Change
Improvement of Instructional Services					
100-000-351- 451	Teaching Supplies	3,000	3,000	0	0.00%
Total 351	Improvement of Inst Svcs	3,000	3,000	0	0.00%
Library Services					
100-000-352- 363	Worker's Compensation	346	346	0	0.00%
100-000-352- 375	TRS On-Behalf	24,940	3,487	(21,453)	-86.02%
100-000-352- 410	Professional & Technical	8,500	8,500	0	0.00%
Total 352	Library Services	33,786	12,333	(21,453)	-63.50%
School Administration					
100-000-400- 363	Worker's Compensation	7,823	8,344	521	6.65%
100-000-400- 375	TRS On-Behalf	93,251	99,784	6,533	7.01%
Total 400	School Administration	101,075	108,128	7,053	6.98%
School Administration Support					
100-000-450- 363	Worker's Compensation	3,761	4,019	258	6.86%
100-000-450- 376	PERS On-Behalf	10,282	11,002	720	7.00%
Total 450	School Administration Support	14,043	15,021	978	6.96%
District Administration					
100-000-510- 362	Unemployment Insurance	11,321	11,321	0	0.00%
100-000-510- 363	Worker's Compensation	882	882	0	0.00%
100-000-510- 410	Professional & Technical	16,000	5,000	(11,000)	-68.75%
100-000-510- 412	Audit	55,000	55,000	0	0.00%
100-000-510- 414	Legal Services	17,000	17,000	0	0.00%
100-000-510- 417	Data Processing	35,000	12,750	(22,250)	-63.57%
100-000-510- 420	Staff Travel	7,000	2,000	(5,000)	-71.43%
100-000-510- 440	Other Purchased Services	17,000	12,120	(4,880)	-28.71%
100-000-510- 441	Equipment Rentals	1,800	1,800	0	0.00%
100-000-510- 448	Fidelity Bond	24,257	24,257	0	0.00%
100-000-510- 454	Office Supplies/Postage	8,500	8,500	0	0.00%
100-000-510- 491	Dues & Fees	17,000	13,000	(4,000)	-23.53%
Total 510	District Administration	210,761	163,631	(47,130)	-22.36%
School Board					
100-000-511- 324	NonCert-Support	3,308	3,308	0	0.00%
100-000-511- 364	FICA	48	48	0	0.00%
100-000-511- 366	PERS	728	728	0	0.00%
100-000-511- 376	PERS On-Behalf	92	92	0	0.00%
100-000-511- 369	SBS	203	203	0	0.00%
100-000-511- 410	Professional & Technical	43,000	43,000	0	0.00%
100-000-511- 420	Staff Travel	20,000	20,000	0	0.00%
100-000-511- 425	Student Rep Travel	5,000	5,000	0	0.00%
100-000-511- 440	Other Purchased Services	10,000	10,000	0	0.00%
100-000-511- 479	Other Supplies/Media	2,000	2,000	0	0.00%
100-000-511- 490	Dues & Fees	2,000	2,000	0	0.00%
Total 511	School Board	86,379	86,379	0	0.00%

Account Code	Description	FY 2024 Rev #3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Superintendent's Office</u>					
100-000-512- 311	Superintendent	176,720	166,720	(10,000)	-5.66%
100-000-512- 312	Assistant Superintendent	80,000	75,000	(5,000)	-6.25%
100-000-512- 324	Support Staff	59,197	63,904	4,707	7.95%
100-000-512- 361	Health/Life Insurance	22,479	71,790	49,311	219.36%
100-000-512- 364	FICA	4,581	4,432	(149)	-3.26%
100-000-512- 365	TRS	10,048	28,260	18,212	181.25%
100-000-512- 375	TRS On-Behalf	14,472	31,959	17,487	120.83%
100-000-512- 366	PERS	13,023	14,059	1,036	7.95%
100-000-512- 376	PERS On-Behalf	1,652	1,783	131	7.95%
100-000-512- 369	SBS	4,347	4,942	595	13.69%
100-000-512- 410	Professional & Technical	2,000	2,000	0	0.00%
100-000-512- 420	Staff Travel	3,200	3,200	0	0.00%
100-000-512- 420	Staff Travel	3,200	3,200	0	0.00%
100-000-512- 440	Other Purchased Services	3,000	3,000	0	0.00%
100-000-512- 454	Office Supplies/Postage	500	500	0	0.00%
Total 512	Superintendent's Office	398,419	474,748	76,329	19.16%
<u>Safety & Security</u>					
100-000-518- 450	Supplies/Materials/Media	1,000	1,000	0	0.00%
Total 518	Safety & Security	1,000	1,000	0	0.00%
<u>District Administration Support</u>					
100-000-550- 321	Director/Coordinator/Manager	104,126	130,000	25,874	24.85%
100-000-550- 324	NonCert-Support	161,080	162,096	1,017	0.63%
100-000-550- 361	Health/Life Insurance	75,902	103,252	27,349	36.03%
100-000-550- 363	Worker's Compensation	2,417	2,417	0	0.00%
100-000-550- 364	FICA	3,845	4,235	390	10.14%
100-000-550- 366	PERS	58,345	64,261	5,916	10.14%
100-000-550- 376	PERS On-Behalf	8,648	9,168	520	6.01%
100-000-550- 369	SBS	16,257	17,906	1,648	10.14%
100-000-550- 410	Professional & Technical	30,000	10,000	(20,000)	-66.67%
100-000-550- 447	Liability Insurance	210,744	208,000	(2,744)	-1.30%
100-000-550- 454	Office Supplies/Postage	500	500	0	0.00%
100-000-550- 495	Indirect Costs (FY25 4.05%)	(130,000)	(60,000)	70,000	-53.85%
Total 550	District Administration Support	541,865	651,836	109,971	20.29%
<u>Technology Services</u>					
100-000-556- 316	Extra Duty Pay	5,000	5,000	0	0.00%
100-000-556- 321	Director/Coordinator/Manager	101,306	0	(101,306)	-100.00%
100-000-556- 324	NonCert-Support	64,854	70,085	5,230	8.06%
100-000-556- 361	Health/Life Insurance	33,259	12,957	(20,302)	-61.04%
100-000-556- 363	Worker's Compensation	950	950	0	0.00%
100-000-556- 364	FICA	2,482	1,089	(1,393)	-56.13%
100-000-556- 365	TRS	628	628	0	0.00%
100-000-556- 375	TRS On-Behalf	603	603	0	0.00%
100-000-556- 366	PERS	36,488	15,419	(21,069)	-57.74%
100-000-556- 376	PERS On-Behalf	4,627	1,955	(2,672)	-57.74%
100-000-556- 369	SBS	10,186	4,296	(5,889)	-57.82%
100-000-556- 410	Professional & Technical	74,000	75,000	1,000	1.35%
100-000-556- 440	Other Purchased Services	70,000	70,000	0	0.00%

Account Code	Description	FY 2024 Rev #3 Approved	FY 2025 Proposed	Change	Percent Change
Technology Services (Cont)					
100-000-556- 451	Teaching Supplies	83,000	83,000	0	0.00%
100-000-556- 475	Technology Supplies	8,880	8,880	0	0.00%
100-000-560- 410	Technology (Cyber Security)	1,000	0	(1,000)	-100.00%
Total 556	Technology Services	497,263	349,862	(147,401)	-29.64%
Maintenance & Operations					
100-000-600- 321	Director/Coordinator/Manager	81,643	88,878	7,235	8.86%
100-000-600- 325	Maintenance/Custodians	243,299	0	(243,299)	-100.00%
100-000-600- 329	Substitutes/Temporary	50,000	0	(50,000)	-100.00%
100-000-600- 361	Health/Life Insurance	103,943	21,911	(82,032)	-78.92%
100-000-600- 363	Worker's Compensation	3,492	3,492	0	0.00%
100-000-600- 364	FICA	5,219	1,289	(3,930)	-75.31%
100-000-600- 366	PERS	71,487	19,553	(51,934)	-72.65%
100-000-600- 376	PERS On-Behalf	9,390	2,480	(6,910)	-73.59%
100-000-600- 369	SBS	22,064	5,448	(16,616)	-75.31%
100-000-600- 325	Maintenance/Custodians	11,605	0	(11,605)	-100.00%
100-000-600- 364	FICA	168	0	(168)	-100.00%
100-000-600- 366	PERS	2,553	0	(2,553)	-100.00%
100-000-600- 369	SBS	711	0	(711)	-100.00%
100-000-600- 410	Professional & Technical	35,000	16,000	(19,000)	-54.29%
100-000-600- 420	Staff Travel	5,000	5,000	0	0.00%
100-000-600- 431	Water & Sewer	5,412	5,520	108	2.00%
100-000-600- 433	Communications	1,500	0	(1,500)	-100.00%
100-000-600- 436	Electricity	5,412	5,520	108	2.00%
100-000-600- 440	Other Purchased Services	15,000	12,000	(3,000)	-20.00%
100-000-600- 440	Other Purchased Services	621,177	577,025	(44,152)	-7.11%
100-000-600- 441	Equipment Rentals	1,000	0	(1,000)	-100.00%
100-000-600- 442	Building Repair/Maintenance	30,000	20,000	(10,000)	-33.33%
100-000-600- 443	Equipment Repair/Maintenance	20,000	20,000	0	0.00%
100-000-600- 444	Site Repair/Maintenance	5,000	5,000	0	0.00%
100-000-600- 446	Property Insurance	197,110	203,023	5,913	3.00%
100-000-600- 452	Maintenance Supplies	24,000	24,000	0	0.00%
100-000-600- 453	Janitorial Supplies	37,000	37,000	0	0.00%
100-000-600- 457	Small Tools/Equipment	2,500	0	(2,500)	-100.00%
100-000-600- 458	Gas/Oil	9,854	10,149	296	3.00%
Total 600	Maintenance & Operations	1,620,540	1,083,289	(537,251)	-33.15%
Student Activities					
100-000-700- 375	TRS On-Behalf	18,189	18,695	506	2.78%
100-000-700- 376	PERS On-Behalf	246	246	0	0.00%
Total 700	Student Activities	18,435	18,941	506	2.75%
Community Services					
100-000-780- 376	PERS On-Behalf	3,251	5,233	1,982	60.97%
Total 780	Community Services	3,251	5,233	1,982	60.97%
Transfers					
100-000-000- 550	Transfers to Other Funds	110,000	250,000	140,000	127.27%
100-000-000- 551	Transfers to Other Funds	26,000	0	(26,000)	-100.00%
100-000-000- 552	Transfer to Other Funds	132,000	0	(132,000)	-100.00%
Total 900	Transfers	268,000	250,000	(18,000)	-6.72%
Total 000	Districtwide	7,718,616	7,206,567	(512,049)	-6.63%

Location 011 Sitka High School

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Regular Instruction</u>					
100-011-100- 315	Cert-Teacher	1,278,433	1,090,097	(188,336)	-14.73%
100-011-100- 316	Extra Duty Pay	17,693	16,700	(993)	-5.61%
100-011-100- 317	Substitute - Certified	60,000	60,000	0	0.00%
100-011-100- 329	Substitute - Non-Cert	25,000	25,000	0	0.00%
100-011-100- 361	Health/Life Insurance	323,839	320,724	(3,115)	-0.96%
100-011-100- 364	FICA	20,026	17,281	(2,745)	-13.71%
100-011-100- 365	TRS	162,731	138,951	(23,780)	-14.61%
100-011-100- 369	SBS	5,241	5,241	0	0.00%
100-011-100- 410	Prof/Tech	4,000	0	(4,000)	-100.00%
100-011-100- 420	Staff Travel	775	775	0	0.00%
100-011-100- 425	Student Transportation	1,500	1,500	0	0.00%
100-011-100- 440	Other Purchased Services	7,500	7,500	0	0.00%
100-011-100- 441	Equipment Rentals	2,050	1,800	(250)	-12.20%
100-011-100- 443	Equipment Repair/Maint	500	500	0	0.00%
100-011-100- 451	Teaching Supplies	25,229	33,363	8,134	32.24%
100-011-100- 471	Textbooks	3,250	7,500	4,250	130.77%
100-011-100- 472	Library Books	2,000	2,000	0	0.00%
100-011-100- 479	Other Supplies/Media	16,359	8,225	(8,134)	-49.72%
Total 100	Regular Instruction	1,956,126	1,737,157	(218,968)	-11.19%
<u>Bilingual/Bicultural</u>					
100-011-120- 451	Teaching Supplies	210	210	0	0.00%
Total 120	Bilingual/Bicultural	210	210	0	0.00%
<u>Enrichment</u>					
100-011-130- 316	Extra Duty Pay	1,000	1,000	0	0.00%
100-011-130- 364	FICA	15	15	0	0.00%
100-011-130- 365	TRS	126	126	0	0.00%
Total 130	Enrichment	1,140	1,140	0	0.00%
<u>Vocational Education</u>					
100-011-160- 315	Cert-Teacher	222,945	237,209	14,264	6.40%
100-011-160- 361	Health/Life Insurance	33,449	40,460	7,011	20.96%
100-011-160- 364	FICA	3,233	3,440	207	6.40%
100-011-160- 365	TRS	28,002	29,794	1,792	6.40%
100-011-160- 441	Equipment Rentals	1,000	1,000	0	0.00%
100-011-160- 451	Teaching Supplies	36,000	36,000	0	0.00%
100-011-160- 451	Teaching Supplies	5,830	5,830	0	0.00%
100-011-160- 510	Equipment	10,000	10,000	0	0.00%
Total 160	Vocational Education	340,459	363,732	23,274	6.84%
<u>Special Education</u>					
100-011-200- 315	Cert-Teacher	242,259	260,360	18,101	7.47%
100-011-200- 316	Extra Duty Pay	0	0	0	0.00%
100-011-200- 323	NonCert-Aides	300,346	339,144	38,798	12.92%
100-011-200- 361	Health/Life Insurance	301,119	374,525	73,406	24.38%
100-011-200- 364	FICA	7,868	8,693	825	10.49%

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Special Education (Cont)</u>					
100-011-200- 365	TRS	30,428	32,701	2,274	7.47%
100-011-200- 366	PERS	66,076	74,612	8,536	12.92%
100-011-200- 369	SBS	18,411	20,790	2,378	12.92%
100-011-200- 425	Student Transportation	0	0	0	0.00%
100-011-200- 451	Teaching Supplies	3,500	3,500	0	0.00%
Total 200	Special Education	970,007	1,114,325	144,318	14.88%
<u>Guidance</u>					
100-011-320- 315	Cert-Teacher	157,145	172,776	15,631	9.95%
100-011-320- 316	Extra Duty Pay	0	0	0	0.00%
100-011-320- 361	Health/Life Insurance	40,658	49,197	8,538	21.00%
100-011-320- 364	FICA	2,279	2,505	227	9.95%
100-011-320- 365	TRS	19,737	21,701	1,963	9.95%
100-011-320- 454	Office Supplies/Postage	800	800	0	0.00%
Total 320	Support Services - Students	220,619	246,978	26,359	11.95%
<u>Library Services</u>					
100-011-352- 315	Cert-Teacher	90,888	0	(90,888)	-100.00%
100-011-352- 361	Health/Life Insurance	18,108	0	(18,108)	-100.00%
100-011-352- 364	FICA	1,318	0	(1,318)	-100.00%
100-011-352- 365	TRS	11,416	0	(11,416)	-100.00%
Total 352	Support Services - Instruction - Library	121,730	0	(121,730)	-100.00%
<u>School Administration</u>					
100-011-400- 313	Principal	231,814	247,988	16,174	6.98%
100-011-400- 361	Health/Life Insurance	36,217	43,822	7,605	21.00%
100-011-400- 364	FICA	3,332	3,567	235	7.04%
100-011-400- 365	TRS	28,789	30,896	2,108	7.32%
100-011-400- 410	Professional & Technical	3,500	3,500	0	0.00%
100-011-400- 420	Staff Travel	1,200	1,200	0	0.00%
100-011-400- 433	Communication	1,000	1,000	0	0.00%
100-011-400- 454	Office Supplies/Postage	2,700	2,700	0	0.00%
Total 400	School Administration	308,551	334,673	26,121	8.47%
<u>School Administration Support</u>					
100-011-450- 324	NonCert-Support	126,778	135,550	8,772	6.92%
100-011-450- 329	Substitutes/Temporary	1,000	1,000	0	0.00%
100-011-450- 361	Health/Life Insurance	53,626	64,887	11,261	21.00%
100-011-450- 364	FICA	1,853	1,980	127	6.87%
100-011-450- 366	PERS	27,891	29,821	1,930	6.92%
100-011-450- 369	SBS	7,833	8,371	538	6.87%
Total 450	School Administration Support	218,980	241,608	22,628	10.33%
<u>Maintenance & Operations</u>					
100-011-600- 431	Water & Sewer	52,000	52,000	0	0.00%
100-011-600- 434	Other Utility Services	951	951	0	0.00%
100-011-600- 435	Heating Electricity	200,000	250,000	50,000	25.00%
100-011-600- 436	Electricity	164,714	164,714	0	0.00%
100-011-600- 438	Heating Fuel	20,000	15,000	(5,000)	-25.00%
Total 600	Maintenance & Operations	437,665	482,665	45,000	10.28%

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Student Activity</u>					
100-011-700- 315	Cert-Teacher	92,088	97,541	5,453	5.92%
100-011-700- 316	Extra Duty Pay	57,493	57,445	(47)	-0.08%
100-011-700- 326	Classified Extra Duty Pay	44,659	45,258	598	1.34%
100-011-700- 361	Health Insurance	10,145	12,275	2,130	21.00%
100-011-700- 364	FICA	2,816	2,904	87	3.09%
100-011-700- 365	TRS	17,403	18,082	679	3.90%
100-011-700- 369	SBS	3,413	3,450	37	1.07%
100-011-700- 425	Student Travel	10,000	10,000	0	0.00%
100-011-700- 451	Teaching Supplies	450	450	0	0.00%
100-011-700- 491	Dues & Fees	5,660	5,660	0	0.00%
Total 700	Student Activity	244,128	253,065	8,937	3.66%
Total 011	Sitka High School	4,819,615	4,775,554	(44,061)	-0.91%

Location 111 Blatchley Middle School

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Regular Instruction</u>					
100-111-100- 315	Cert-Teacher	1,239,532	1,064,309	(175,224)	-14.14%
100-111-100- 316	Extra Duty Pay	750	750	0	0.00%
100-111-100- 317	Substitute - Certified	20,000	20,000	0	0.00%
100-111-100- 329	Substitute - Non-Cert	20,000	20,000	0	0.00%
100-111-100- 361	Health/Life Insurance	256,264	275,608	19,344	7.55%
100-111-100- 364	FICA	18,564	15,465	(3,099)	-16.69%
100-111-100- 365	TRS	154,619	131,451	(23,168)	-14.98%
100-111-100- 369	SBS	3,018	3,584	566	18.76%
100-111-100- 410	Professional & Technical Services	4,000	4,000	0	0.00%
100-111-100- 425	Student Transportation	1,500	1,500	0	0.00%
100-111-100- 440	Other Purchased Services	4,500	4,500	0	0.00%
100-111-100- 441	Equipment Rentals	3,750	3,750	0	0.00%
100-111-100- 443	Equipment Repair/Maint	1,500	1,500	0	0.00%
100-111-100- 451	Teaching Supplies	21,411	21,411	0	0.00%
100-111-100- 472	Library Books	4,000	4,000	0	0.00%
100-111-100- 473	Periodicals	5,000	5,000	0	0.00%
100-111-100- 479	Other Supplies/Media	1,950	1,950	0	0.00%
Total 100	Regular Instruction	1,760,359	1,578,779	(181,580)	-10.31%
<u>Enrichment</u>					
100-111-130- 316	Extra Duty Pay	1,000	1,000	0	0.00%
100-111-130- 364	FICA	15	15	0	0.00%
100-111-130- 365	TRS	126	126	0	0.00%
100-111-130- 451	Teaching Supplies	630	630	0	0.00%
Total 130	Enrichment	1,770	1,770	0	0.00%
<u>Vocational Education</u>					
100-111-160- 451	Teaching Supplies	4,650	4,650	0	0.00%
Total 160	Vocational Education	4,650	4,650	0	0.00%
<u>Special Education</u>					
100-111-200- 315	Cert-Teacher	217,261	234,812	17,551	8.08%
100-111-200- 323	NonCert-Aides	192,272	225,748	33,476	17.41%
100-111-200- 361	Health/Life Insurance	210,879	255,164	44,285	21.00%
100-111-200- 364	FICA	5,938	6,678	740	12.46%
100-111-200- 365	TRS	27,288	29,492	2,204	8.08%
100-111-200- 366	PERS	42,300	49,665	7,365	17.41%
100-111-200- 369	SBS	11,786	13,838	2,052	17.41%
100-111-200- 451	Teaching Supplies	2,350	2,350	0	0.00%
100-111-200- 479	Other Supplies/Media	100	100	0	0.00%
Total 200	Special Education	710,175	817,848	107,673	15.16%
<u>Guidance</u>					
100-111-320- 315	Cert-Teacher	58,253	63,254	5,001	8.59%
100-111-320- 361	Health/Life Insurance	18,108	21,911	3,803	21.00%
100-111-320- 364	FICA	845	917	73	8.59%
100-111-320- 365	TRS	7,317	7,945	628	8.59%
100-111-320- 454	Office Supplies/Postage	750	750	0	0.00%
Total 320	Guidance	85,272	94,777	9,505	11.15%

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Health Services</u>					
100-111-330- 454	Office Supplies/Postage	500	500	0	0.00%
Total 330	Health Services	500	500	0	0.00%
<u>School Administration</u>					
100-111-400- 313	Principal	225,788	238,567	12,779	5.66%
100-111-400- 361	Health/Life Insurance	36,217	43,822	7,605	21.00%
100-111-400- 364	FICA	3,245	3,430	185	5.71%
100-111-400- 365	TRS	28,031	29,713	1,682	6.00%
100-111-400- 454	Office Supplies/Postage	10,000	10,000	0	0.00%
Total 400	School Administration	303,280	325,532	22,251	7.34%
<u>School Administration Support</u>					
-111-450-000- 324	NonCert-Support	82,627	88,816	6,189	7.49%
-111-450-000- 329	Substitutes/Temporary	1,000	1,000	0	0.00%
-111-450-000- 361	Health/Life Insurance	51,323	62,101	10,778	21.00%
-111-450-000- 364	FICA	1,213	1,302	90	7.40%
-111-450-000- 366	PERS	18,178	19,539	1,362	7.49%
-111-450-000- 369	SBS	5,126	5,506	379	7.40%
Total 450	School Administration Support	159,467	178,264	18,797	11.79%
<u>Maintenance & Operations</u>					
100-111-600- 431	Water & Sewer	35,000	35,000	0	0.00%
100-111-600- 434	Other Utility Services	600	600	0	0.00%
100-111-600- 435	Heating Electricity	95,000	107,000	12,000	12.63%
100-111-600- 436	Electricity	115,000	115,000	0	0.00%
100-111-600- 438	Heating Fuel	15,000	15,000	0	0.00%
Total 600	Maintenance & Operations	260,600	272,600	12,000	4.60%
<u>Student Activity</u>					
100-111-700- 316	Extra Duty Pay	13,858	12,650	(1,208)	-8.72%
100-111-700- 326	Classified Extra Duty Pay	10,650	10,650	0	0.00%
100-111-700- 364	FICA	355	338	(18)	-4.93%
100-111-700- 365	TRS	1,540	1,388	(152)	-9.86%
100-111-700- 366	PERS	297	297	0	0.00%
100-111-700- 369	SBS	751	751	0	0.00%
Total 700	Student Activity	27,451	26,074	(1,378)	-5.02%
Total 111	Blatchley Middle School	3,313,525	3,300,793	(12,732)	-0.38%

Location 300 Keet Gooshi Heen Elementary

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Regular Instruction</u>					
100-300-100- 315	Cert-Teacher	1,491,286	1,365,636	(125,650)	-8.43%
100-300-100- 316	Extra Duty Pay	13,063	21,500	8,438	64.59%
100-300-100- 317	Substitute - Certified	90,000	90,000	0	0.00%
100-300-100- 329	Substitute - Non-Cert	10,000	10,000	0	0.00%
100-300-100- 361	Health/Life Insurance	389,756	382,823	(6,933)	-1.78%
100-300-100- 364	FICA	23,263	21,563	(1,700)	-7.31%
100-300-100- 365	TRS	188,946	174,224	(14,722)	-7.79%
100-300-100- 369	SBS	6,130	6,130	0	0.00%
100-300-100- 410	Professional & Technical Services	600	600	0	0.00%
100-300-100- 425	Student Transportation	3,750	1,750	(2,000)	-53.33%
100-300-100- 440	Other Purchased Services	9,250	11,250	2,000	21.62%
100-300-100- 441	Equipment Rentals	6,500	6,500	0	0.00%
100-300-100- 443	Equipment Repair/Maint	200	200	0	0.00%
100-300-100- 451	Teaching Supplies	33,054	28,054	(5,000)	-15.13%
100-300-100- 471	Textbooks	4,100	6,100	2,000	48.78%
100-300-100- 472	Library Books	3,100	6,100	3,000	96.77%
100-300-100- 473	Periodicals	3,000	3,000	0	0.00%
100-300-100- 479	Other Supplies/Media	500	500	0	0.00%
Total 100	Regular Instruction	2,276,497	2,135,931	(140,566)	-6.17%
<u>Special Education</u>					
100-300-200- 315	Cert-Teacher	304,370	327,148	22,778	7.48%
100-300-200- 316	Extra Duty Pay	1,500	1,500	0	0.00%
100-300-200- 323	NonCert-Aides	303,146	354,908	51,762	17.08%
100-300-200- 361	Health/Life Insurance	275,734	320,769	45,035	16.33%
100-300-200- 364	FICA	8,418	9,466	1,048	12.45%
100-300-200- 365	TRS	38,417	41,278	2,861	7.45%
100-300-200- 366	PERS	66,692	78,080	11,388	17.08%
100-300-200- 369	SBS	18,583	21,756	3,173	17.08%
100-300-200- 451	Teaching Supplies	1,670	1,670	0	0.00%
Total 200	Special Education	1,018,530	1,156,575	138,045	13.55%
<u>Guidance</u>					
100-300-320- 315	Cert-Teacher	75,341	79,862	4,520	6.00%
100-300-320- 361	Health/Life Insurance	25,936	31,383	5,447	21.00%
100-300-320- 364	FICA	1,092	1,158	66	6.00%
100-300-320- 365	TRS	9,463	10,031	568	6.00%
100-300-320- 454	Office Supplies/Postage	500	500	0	0.00%
Total 320	Guidance	112,333	122,934	10,600	9.44%
<u>Library Services</u>					
100-300-352- 315	Cert-Teacher	88,637	0	(88,637)	-100.00%
100-300-352- 361	Health/Life Insurance	30,513	0	(30,513)	-100.00%
100-300-352- 364	FICA	1,285	0	(1,285)	-100.00%
100-300-352- 365	TRS	11,133	0	(11,133)	-100.00%
100-300-352- 454	Office Supplies/Postage	500	500	0	0.00%
Total 352	Library Services	132,068	500	(131,568)	-99.62%

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>School Administration</u>					
100-300-400- 313	Principal	103,553	111,110	7,557	7.30%
100-300-400- 361	Health/Life Insurance	30,513	36,921	6,408	21.00%
100-300-400- 364	FICA	1,487	1,597	110	7.37%
100-300-400- 365	TRS	12,843	13,830	987	7.68%
100-300-400- 454	Office Supplies/Postage	7,000	7,000	0	0.00%
Total 400	School Administration	155,396	170,457	15,061	9.69%
<u>School Administration Support</u>					
100-300-450- 324	NonCert-Support	79,522	85,379	5,857	7.37%
100-300-450- 329	Substitutes/Temporary	2,000	2,000	0	0.00%
100-300-450- 361	Health/Life Insurance	42,917	51,930	9,013	21.00%
100-300-450- 364	FICA	1,182	1,267	85	7.18%
100-300-450- 366	PERS	17,495	18,783	1,289	7.37%
100-300-450- 369	SBS	4,997	5,356	359	7.18%
Total 450	School Administration Support	148,113	164,716	16,602	11.21%
<u>Maintenance & Operations</u>					
100-300-600- 431	Water & Sewer	35,000	45,000	10,000	28.57%
100-300-600- 434	Other Utility Services	550	550	0	0.00%
100-300-600- 435	Heating Electricity	85,000	106,000	21,000	24.71%
100-300-600- 436	Electricity	99,461	104,000	4,539	4.56%
100-300-600- 438	Heating Fuel	13,000	13,000	0	0.00%
Total 600	Maintenance & Operations	233,011	268,550	35,539	15.25%
Total 300	Keet Gooshi Heen Elementary	4,075,950	4,019,662	(56,287)	-1.38%

Location 333 Xoots Elementary School

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
Regular Instruction					
100-333-100- 315	Cert-Teacher	819,915	659,824	(160,091)	-19.53%
100-333-100- 316	Certified Extra Duty Pay	6,550	6,800	250	3.82%
100-333-100- 317	Substitute - Certified	43,500	43,500	0	0.00%
100-333-100- 329	Substitute - Non-Cert	15,000	15,000	0	0.00%
100-333-100- 361	Health/Life Insurance	176,040	185,311	9,271	5.27%
100-333-100- 364	FICA	12,832	10,514	(2,318)	-18.06%
100-333-100- 365	TRS	103,741	83,665	(20,076)	-19.35%
100-333-100- 369	SBS	3,617	3,617	0	0.00%
100-333-100- 410	Professional & Technical Services	950	950	0	0.00%
100-333-100- 425	Student Transportation	2,000	2,000	0	0.00%
100-333-100- 440	Other Purchased Services	5,900	5,900	0	0.00%
100-333-100- 441	Equipment Rentals	8,000	8,000	0	0.00%
100-333-100- 451	Teaching Supplies	25,477	30,477	5,000	19.63%
100-333-100- 472	Library Books	200	200	0	0.00%
100-333-100- 473	Periodicals	200	200	0	0.00%
100-333-100- 479	Other Supplies/Media	5,500	500	(5,000)	-90.91%
Total 100	Regular Instruction	1,229,422	1,056,458	(172,964)	-14.07%
Special Education					
100-333-200- 315	Cert-Teacher	344,539	375,124	30,585	8.88%
100-333-200- 316	Extra Duty Pay	1,063	950	(113)	-10.63%
100-333-200- 323	NonCert-Aides	279,661	423,481	143,820	51.43%
100-333-200- 361	Health/Life Insurance	225,151	324,335	99,184	44.05%
100-333-200- 364	FICA	9,066	11,594	2,527	27.88%
100-333-200- 365	TRS	43,408	47,235	3,827	8.82%
100-333-200- 366	PERS	61,525	93,166	31,640	51.43%
100-333-200- 369	SBS	17,143	25,959	8,816	51.43%
100-333-200- 451	Teaching Supplies	1,500	1,500	0	0.00%
Total 200	Special Education	983,056	1,303,344	320,288	32.58%
Guidance					
100-333-320- 315	Cert-Teacher	64,175	69,532	5,357	8.35%
100-333-320- 361	Health/Life Insurance	84	88	4	5.00%
100-333-320- 364	FICA	931	1,008	78	8.35%
100-333-320- 365	TRS	8,060	8,733	673	8.35%
100-333-320- 454	Office Supplies/Postage	0	0	0	0.00%
Total 320	Guidance	73,250	79,361	6,111	8.34%
Library Services					
100-333-352- 315	Cert-Teacher	27,278	28,915	1,637	6.00%
100-333-352- 361	Health/Life Insurance	7,243	8,764	1,521	21.00%
100-333-352- 364	FICA	396	419	24	6.00%
100-333-352- 365	TRS	3,426	3,632	206	6.00%
100-333-352- 454	Office Supplies/Postage	0	0	0	0.00%
Total 352	Library Services	38,343	41,730	3,387	8.83%

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>School Administration</u>					
100-333-400- 313	Principal	110,046	117,784	7,738	7.03%
100-333-400- 316	Extra Duty Pay	0	0	0	0.00%
100-333-400- 361	Health/Life Insurance	18,108	21,911	3,803	21.00%
100-333-400- 364	FICA	1,581	1,693	112	7.10%
100-333-400- 365	TRS	13,658	14,668	1,010	7.39%
100-333-400- 390	Mileage Reimbursement	0	0	0	0.00%
100-333-400- 410	Professional & Technical	350	350	0	0.00%
100-333-400- 454	Office Supplies/Postage	4,000	4,000	0	0.00%
Total 400	School Administration	147,744	160,407	12,663	8.57%
<u>School Administration Support</u>					
100-333-450- 324	NonCert-Support	57,152	60,600	3,448	6.03%
100-333-450- 329	Substitutes/Temporary	3,100	3,100	0	0.00%
100-333-450- 361	Health/Life Insurance	26,813	32,444	5,631	21.00%
100-333-450- 364	FICA	874	924	50	5.72%
100-333-450- 366	PERS	12,573	13,332	759	6.03%
100-333-450- 369	SBS	3,693	3,905	211	5.72%
Total 450	School Administration Support	104,206	114,304	10,099	9.69%
<u>Maintenance & Operations</u>					
100-333-600- 431	Water & Sewer	27,475	32,000	4,525	16.47%
100-333-600- 434	Other Utility Services	575	575	0	0.00%
100-333-600- 435	Heating Electricity	65,000	75,000	10,000	15.38%
100-333-600- 436	Electricity	46,076	55,000	8,924	19.37%
100-333-600- 438	Heating Fuel	15,500	15,500	0	0.00%
Total 600	Maintenance & Operations	154,626	178,075	23,449	15.16%
Total 333	Xoots Elementary School	2,730,647	2,933,680	203,033	7.44%

Location 400 Vocational Center

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
Maintenance & Operations					
100-400-600- 431	Water & Sewer	3,200	3,200	0	0.00%
100-400-600- 434	Other Utility Services	572	572	0	0.00%
100-400-600- 436	Electricity	15,000	15,450	450	3.00%
Total 600	Maintenance & Operations	18,772	19,222	450	2.40%
Total 400	Vocational Center	18,772	19,222	450	2.40%

Location 500 Performing Arts Center

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Maintenance & Operations</u>					
100-500-600- 434	Other Utility Services	850	850	0	0.00%
100-500-600- 435	Heating Electricity	66,000	75,000	9,000	13.64%
100-500-600- 438	Heating Fuel	8,000	8,000	0	0.00%
100-500-600- 446	Property Insurance	30,200	29,000	(1,200)	-3.97%
Total 600	Maintenance & Operations	105,050	112,850	7,800	7.43%
Total 500	Performing Arts Center	105,050	112,850	7,800	7.43%

Location 994 Pacific High School

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
<u>Regular Instruction</u>					
100-994-100- 315	Cert-Teacher	256,352	213,695	(42,657)	-16.64%
100-994-100- 316	Certified Extra Duty Pay	4,134	4,025	(109)	-2.63%
100-994-100- 317	Substitute - Certified	5,000	5,000	0	0.00%
100-994-100- 329	Substitute - Non-Cert	1,500	1,500	0	0.00%
100-994-100- 361	Health/Life Insurance	59,857	60,152	295	0.49%
100-994-100- 364	FICA	3,871	3,251	(620)	-16.02%
100-994-100- 365	TRS	32,717	27,346	(5,371)	-16.42%
100-994-100- 369	SBS	398	398	0	0.00%
100-994-100- 410	Professional & Technical Services	100	100	0	0.00%
100-994-100- 420	Staff Travel	500	500	0	0.00%
100-994-100- 425	Student Transportation	200	200	0	0.00%
100-994-100- 440	Other Purchased Services	2,500	1,500	(1,000)	-40.00%
100-994-100- 441	Equipment Rentals	200	1,200	1,000	500.00%
100-994-100- 443	Equipment Repair/Maint	1,000	1,000	0	0.00%
100-994-100- 451	Teaching Supplies	7,184	7,184	0	0.00%
100-994-100- 458	Gas/Oil	850	850	0	0.00%
Total 100	Regular Instruction	376,364	327,902	(48,462)	-12.88%
<u>Special Education</u>					
100-994-200- 315	Cert-Teacher	86,762	92,630	5,868	6.76%
100-994-200- 323	NonCert-Aides	12,394	32,430	20,036	161.66%
100-994-200- 366	PERS	2,727	7,135	4,408	161.66%
100-994-200- 361	Health/Life Insurance	41,222	49,879	8,657	21.00%
100-994-200- 364	FICA	1,438	1,813	376	26.12%
100-994-200- 365	TRS	10,897	11,634	737	6.76%
Total 200	Special Education	155,440	195,521	40,082	25.79%
<u>School Administration</u>					
100-994-400- 313	Principal	111,146	118,950	7,804	7.02%
100-994-400- 361	Health/Life Insurance	30,513	36,921	6,408	21.00%
100-994-400- 364	FICA	1,597	1,710	113	7.09%
100-994-400- 365	TRS	13,797	14,815	1,018	7.38%
100-994-400- 420	Staff Travel	50	50	0	0.00%
100-994-400- 454	Office Supplies/Postage	640	640	0	0.00%
Total 400	School Administration	157,743	173,086	15,343	9.73%
<u>School Administration Support</u>					
100-994-450- 324	NonCert-Support	22,442	23,975	1,534	6.83%
100-994-450- 329	Substitutes/Temporary	500	500	0	0.00%
100-994-450- 361	Health/Life Insurance	16,104	19,486	3,382	21.00%
100-994-450- 364	FICA	333	355	22	6.68%
100-994-450- 366	PERS	4,937	5,275	337	6.83%
100-994-450- 369	SBS	1,406	1,500	94	6.68%
Total 450	School Administration Support	45,722	51,091	5,369	11.74%

Account Code	Description	FY 2024 Rev#3 Approved	FY 2025 Proposed	Change	Percent Change
Maintenance & Operations					
100-994-600- 431	Water & Sewer	11,016	11,016	0	0.00%
100-994-600- 434	Other Utility Services	648	648	0	0.00%
100-994-600- 436	Electricity	9,720	9,720	0	0.00%
Total 600	Maintenance & Operations	21,384	21,384	0	0.00%
Total 994	Pacific High School	756,653	768,984	12,332	1.63%
Total Fund 100 Operating Budget		23,538,827	23,137,312	(401,514)	-1.71%

SITKA SCHOOL DISTRICT
FY2025 Special Revenue Funds

Title Grants

Awards and FTE Summary
FY2025 Estimated

Fund	Title	Full Time Employees	2025 Est. Award
243	AK Literacy (Est. Carryover)	1	150,000
258	Title I A Basic	2	216,477
261	Title VI B	5	357,864
263	Preschool (619)	0.25	16,000
TBD	PBIS	0	26,250
265	Title IV A Student Support & Academic	0.15	24,019
267	Discretionary Special Education	0.15	8,000
268	Title I C Migrant Ed	0.5	210,554
272	Title I School Improvement	0	29,286
274	Carl Perkins	0	32,388
282	Title II A Teacher & Princ.	0.25	69,309
355	IEA (FY2024 Award)	2	137,156
Total Title Grants		11.30	1,277,303

Other Special Revenue Funds

Awards and FTE Summary
FY2024 Actual*

Fund	Title	Full Time Employees	2024 Award
205	Transportation	0	498,282
234	PHS Alternative Schools Grant	0	15,000
241	Youth Risk Behavior	0	23,300
255	Food Service	0.5	4,197
256/257	PHS Fresh Fruit and Vegetables FY23	0	510,072
290	COVID-19 CRRSA Act: ESSER III or STA	0	29,160
293	STEPS-Promise Neighborhoods	0	83,732
297/300/301	AmeriCorp (Multi-Year/Mini-Grant)	1	230,000
324	Sea Alaska Heritage	1	325,153
326	STEAM - Making SHI	1.5	105,000
351	Youth Cultural Heritage	0	180,000
360	SNEP in Schools	2	5,000
371	Fund 71	0	310,992
373	Charitable Trust	0	51,857
375	Student School Activity Accounts	0	Varies
377	Reuben E Crossett	0	12,446
500	Major Maintenance	0	26,488
600	Ventures	1	193,590
625	Auditorium (Billed to Users/Direct Exp)	0	125,000
700/701	Student School Athletic Accounts	0	134,600/Varies
710	Prop 1 Funding	0	300,000
Total Other Special Revenue Funds		7.00	3,163,869

*Special revenue anticipated to be renewed for FY2025, allocations are unknown at this time.
FY2024 allocations and employee counts have been presented for reference.

SITKA SCHOOL DISTRICT
FY2024 Proposed Operating Budget
City and Borough of Sitka Funding Summary

Funding Type (SSD Fund)	Annual Amount
Local support-monthly (Fund 100):	\$7,669,562
Student activities (Fund 701):	\$134,600
Funding from marijuana tax proceeds restricted to the support of extracurricular student activities and associated travel costs (Fund 710):	\$300,000
Support of Performing Arts Center (PAC):	
• Payment of utility account for the Performing Arts Center (Fund 100)	\$66,000
• Up to \$125,000 for operations as awarded under RFP (Fund 625)	≤\$125,000
Other funding:	
• Transfer of School Building Maintenance responsibility to CBS (N/A)	\$640,000
Disbursement of Secure Rural Schools federal funding up to \$300,000 (Fund 100)	≤\$300,000
Total (Including School Maintenance Transfer - Up To):	\$9,235,162

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

MEMO

To: SSD School Board
Prepared By: Tristan Guevin, SSD School Board President
Date: May 1, 2024

RE: FY25 SSD Budget Approval Discussion Process and Decision-Points

This memo includes (A) some background on the FY25 SSD Budget process, followed by (B) a draft process for discussion and some direction under "Item 5.a Approval and Adoption of the Sitka School District FY25 Budget" of the May 1, 2024 Sitka School Board Special Meeting.

A | Background and Some Individual Commentary

Because of circumstances, and a number of factors largely outside of the control of the School Board, Superintendent Dr. Deidre Jenson, and the SSD Administrative Team, we are going into the May 1, 2024 Sitka School Board meeting to approve the FY25 SSD Budget without having had sufficient time to (1) review the FY25 SSD Budget and formulate questions, (2) understand the staffing and program implications, and (3) understand the difference between a \$500 and \$340 BSA or 1-time equivalent assumption.

Going into this May 1, 2024 meeting I want to recognize this, and I want to propose that we as the Sitka School Board **see and approach this May 1, 2024 version of the FY25 SSD Budget as a place-holder budget we will approve to fulfill statutory requirements from the state, and to lock-in or move forward on the local contributions** that we have agreed to with the City and Borough of Sitka Assembly, with a lot of hard work from our respective administrators and staff (those under the cap and the non-instructional contributions).

For me personally, before I vote for any final FY25 SSD Budget I want to have the opportunity to fully review it, ask questions, provide the public time to review and provide input, and at minimum understand the following staffing and program implications and possible decision-points on those:

1. What will K - 5 classroom PTRs be in the 2024 - 2025 school year?
2. What will 6 - 12 core content area PTRs be in the 2024 - 2025 school year?
3. What are the implications for secondary elective offerings (choice) and programs such as elementary PE and music, and secondary art, CTE, music, and similar programs based on the below PTR and program assumptions or directions built into the budget?
4. What will 6 - 12 elective PTRs offerings be in the 2024 - 2025 school year?
5. What will 6 - 12 elective PTRs be in the 2024 - 2025 school year

My assumption and understanding of the Sitka School Board's direction on the FY25 SSD Budget to-date based on the superintendent, administrative team, staff, stakeholder, and public input is:

- **A graduated approach to PTRs with them increasing from K - 12** as gradually as possible (except for PHS, which we want to keep similar to the current PTR levels because of their model and recognition of PHS's higher level of need based on PHS being the only SSD school-wide Title I school, having a SPE rate of more than 40%, having an Alaska Native and American Indian student population double or nearly double that of SSD as a whole, and having a free-or-reduced lunch rate of ~ 60%).
- **We want to prioritize retaining all elective "programs"** such as elementary PE and music, and secondary art, CTE, music, and similar programs (the final decision on this would be based on weighing retaining elective programs against the core content area PTRs it creates at the secondary level).
- **While we want to retain all elective "programs", we also recognize that secondary elective choice will decrease** because many core content area teachers teach 1-2 or more elective offerings.
- **We recognize that PTRs are going to increase at all levels K - 12** because of SSD's revenue constraints and the impact of rising costs with stagnant state funding and BSA level.
- **We needed to give Superintendent Jenson time to work with SSD Administrative Team and staff** to build a \$500 BSA budget and identify the staffing and program implications, and possible options or decision-points.

- **We want to understand the staffing and program implications, as well as options or decision-points, between an FY25 SSD Budget built on a \$500 vs. \$340 BSA or 1-time equivalent assumption.**

I also want to recognize that this budget timeline and where we are now in terms of final approval and adoption of the FY25 SSD Budget is really hard on SSD staff and unfair to them, and that not having the above answers and/or final adoption of the FY25 SSD Budget leaves all of our staff guessing as to their future - whether that is a question of whether they'll have a job, what their class sizes will be or what subjects they will be teaching, what building they will be in, etc.

It is my hope that we can answer as many questions as possible tonight, and have more clarity, if not final clarity, on 2024 - 2025 school year staffing levels.

B | Process for Discussion on "Approval and Adoption of the Sitka School District FY25 Budget"

1. Presentation of the SSD FY25 Budget and Associated Staffing and Program Implications by Superintendent, Dr. Deidre Jenson, and Interim Business Manager, Dave Arp.

***Note:** This is most likely a draft place-holder FY25 SSD Budget, and is still based on a \$500 BSA or 1-time equivalent assumption.*

2. Public Comment
3. Board Discussion, including but not limited to:
 - Questions from the Board
 - Additional information needed by the Board
 - Comments from the Board
 - Discussion of FY25 Budget Process Moving Forward (including \$500 and \$340 assumptions)
 - Any direction
4. Public Comment
5. Vote to Approve and Adopt the FY25 SSD Budget