

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, June 18, 2025 | 6:00 PM | District Office Board Room, 300 Kostrometinoff Street, Sitka,
AK 99835

Proposed Agenda

1. **Call to Order - 6:00 p.m.**
2. **Flag Salute**
3. **Land Acknowledgment**
4. **Roll Call**
5. **Approval of the Proposed Agenda and Consent Agenda**
 - 5.a. Minutes from May 7, 2025
 - 5.b. May 15, 2025 Policy Committee Recap
 - 5.c. Personnel Report
 - 5.d. BP and AR 1331 - Memorial Policy (ADOPT), Second Reading
 - 5.e. BP 4158 Employee Security (ADOPT), Second Reading
 - 5.f. BP 3311 Bids (Revised), Second Reading
 - 5.g. AR 3310 Purchasing Procedures (Revised), Second Reading
 - 5.h. BP 4117.3 Certificated Personnel - Personnel Reduction/Rehire (Revised) Second Reading
 - 5.i. AR-4117.31 Certificated Personnel - Layoff_Rehire (ADOPT) Second Reading
6. **Persons to be Heard**
7. **Special Reports: Government to Government**
8. **Reports and Presentations**
 - 8.a. Science Center 2024-2025 Year in Review Presentation
9. **Board Member Reports**
10. **Superintendent Report**
11. **New Business**
 - 11.a. 2025-2026 Budget Revision
 - 11.b. Approval of Resolution Concerning Local Contributions
 - 11.c. Approval of Leave of Absence
 - 11.d. Approval of 2025-2026 School Board Calendar
12. **Future Agenda Items/Upcoming Events**
 - 12.a. August 12, 2025 - Admin/Board Training
 - 12.b. August 13, 2025 - School Board Meeting | 6:00 p.m. | Harrigan Centennial Hall
 - 12.c. August 27, 2025 - Board Work Session - Goal Setting and Self-Evaluation
 - 12.d. September 3, 2025 - School Board Meeting | 6:00 p.m. | Harrigan Centennial Hall

13. **Final Comments from the Public**
14. **Final Comments from the Board**
15. **Adjournment**

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

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

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

SITKA SCHOOL BOARD MEETING
May 7, 2025 – 6:00 p.m.
Harrigan Centennial Hall

Sitka School District

Superintendent: Dr. Deidre Jenson

1. RECOGNITIONS

Recognized at this meeting were:

- Haa Latseení Students of the Month
- Mock Trial Champions
- AASG Students
- Rita Christianson – Champion of Arts in Education
- Retiree, Charlotte Kimber

2. CALL TO ORDER

The meeting of the Sitka School Board was called to order by President Phil Burdick at 6:09 p.m. at Harrigan Centennial Hall.

3. FLAG SALUTE

4. LAND ACKNOWLEDGMENT

5. ROLL CALL

In attendance were board members Amanda Williams, Tom Williams, Paul Rioux, President Phil Burdick, and Student Representative Gus Maxwell. Steve Morse and Francis Myers were absent and excused. The meeting was quorate.

6. APPROVAL OF THE PROPOSED AGENDA AND CONSENT AGENDA

Mr. Williams moved, and **Mr. Rioux** seconded to approve the proposed agenda and consent agenda, as presented.

a. MINUTES FROM APRIL 2, 2025

Mr. Burdick moved, and **Mr. Williams** seconded to amend the consent agenda to send items e, f, g, and h back to the policy committee for further review.

b. MINUTES FROM APRIL 30, 2025

The motion to amend PASSED without opposition.

c. APRIL 9, 2025 POLICY COMMITTEE RECAP

Mr. Williams moved, and **Ms. Williams** seconded to approve the proposed agenda and consent agenda, as amended.

d. PERSONNEL REPORT

The motion PASSED without opposition.

e. ADOPTION OF BP AND AR 1331 – MEMORIAL POLICY, SECOND READING

f. ADOPTION OF BP 4158 – EMPLOYEE SECURITY, SECOND READING

g. REVISION TO BP
3311 BIDS, SECOND
READING

h. REVISION TO AR
3310 PURCHASING
PROCEDURES,
SECOND READING

7. PERSONS TO BE HEARD

Jasmine Wolfe, a graduating SHS senior, expressed thanks to the board and the district for the excellent educational experience she received in the Sitka School District.

8. GOVERNMENT TO
GOVERNMENT

There was no Government to Government report at this meeting.

9. SCHOOL HIGHLIGHTS –
SITKA HIGH SCHOOL

Principal Laura Rogers shared with the board Sitka High School activities, highlights, and accomplishments from the past year.

10. BOARD MEMBER REPORTS

Mr. Maxwell informed the board about activities at PHS, including the end-of-semester culmination (project presentations), a weekend camping trip, and a PHS post-secondary trip to Anchorage for students to visit UAA, JobCorps, AVTEC, and the cosmetology school. He also shared details about the upcoming PHS plant sale.

Mr. Rioux shared that he did not have much to report, but took the opportunity to acknowledge Teacher Appreciation Week.

Ms. Williams reported that she attended the AASG opening ceremony and informed the board about several activities at KGH.

Mr. Williams stated that he also attended the AASG opening ceremony, as well as the principal candidate meet and greet at Sitka High School.

Mr. Burdick commented on the notice received from President Trump regarding Title VI requirements. Mr. Burdick shared that he had attended Outer Coast's town hall, and stated possibilities are being explored regarding how SSD can partner with Outer Coast. Mr. Burdick reported that he is serving on the AASB June Nelson scholarship review committee. He attended the Sitka Native Education Program's 50th celebration. He also attended the Tribal Consultation in Anchorage, sponsored by the National Native Education Association and AASB. Mr. Burdick presented at the AASB Spring Boardsmanship on how to support tribal consultation.

11. SUPERINTENDENT REPORT

In her report to the board, **Superintendent Jenson** shared that even though the board has passed a balanced budget, the governor has indicated that he will veto HB 57 and has not yet shared the amount of support he would commit to the BSA. Dr. Jenson stated that projects planned for over the summer include continued work on SOPs and grants, analyzing data to establish focus and goals that align with the strategic plan, next year's budget, and the food program.

In response to the disruption in AmeriCorps services in the district, Dr. Jenson stated that other avenues are being explored to keep the program operating.

She commended the AASG representatives for the excellent job they did in hosting the statewide conference in partnership with Mr. Edgumbe High School. Dr. Jenson ended her report by acknowledging Teacher Appreciation Week, extending her thanks to everyone in the district involved in the education of our students.

12. **NEW BUSINESS**

There was no new business conducted at this meeting.

13. **FUTURE AGENDA
ITEMS/UPCOMING EVENTS**

- a. **MAY 15, 2025 –
POLICY
COMMITTEE
MEETING – 5 P.M. |
DO BOARDROOM**
- b. **MAY 17, 2025 – PHS
GRADUATION – 2
P.M. SHEET’KA
KWAAN NAA
KAHIDI**
- c. **MAY 19, 2025 – SHS
GRADUATION – 7
P.M. | SHS GYM**
- d. **MAY 21, 2025 – BMS
RITES OF PASSAGE -
11 A.M. | SHS GYM**
- e. **JUNE 18, 2025 –
SCHOOL BOARD
MEETING – 6 P.M. |
DO BOARDROOM**

14. **FINAL COMMENTS FROM
THE PUBLIC**

There were no final comments from the public.

15. **FINAL COMMENTS FROM
THE BOARD**

There were no final comments from the board.

16. **ADJOURNMENT**

The meeting was adjourned at 6:58 p.m.

Phil Burdick, President

Tom Williams, Vice-President

Dawn Georgia

From: Dawn Georgia
Sent: Friday, May 16, 2025 2:01 PM
To: Amanda Williams; Dawn Georgia; Deidre Jenson; Hillary Nutting; Jamie Eells; Laura Rogers; Mindy Barry; Paul Rioux; Roxann Gagner; Ryan Haug
Cc: Joe Montagna
Subject: May 15th Meeting Recap

In Attendance:

Amanda Williams
Paul Rioux
Laura Rogers
Joe Montagna
Mindy Barry
Deidre Jenson
Dawn Georgia

Moving forward for board approval at the May 7th meeting:

BP and AR 1331 – Memorial Policy (Revision)
BP 4158 – Employee Security (ADOPT)
BP 3311 – Bids (Revision)
AR 3310 – Purchasing Procedures (Revision)
BP 4117.3 Certificated Personnel – Personnel Reduction/Rehire (Revision)
AR 4117.3 Certificated Tenured Personnel – Reduction/Rehire (Adopt)

Our next meeting will be in the fall – have a great summer!

Gunalchéesh!

Dawn Georgia

Executive Administrative Assistant
Sitka School District
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georgiad@sitkaschools.org



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Sitka School District Personnel Report

as of 06/18/2025

| Certified Employees Recommended for Employment | | |
|--|--------------------------|----------------|
| Name | Current Position | Date Effective |
| Fitzgerald, Sadie | PreK SPED | 08/13/2025 |
| Hames, Andrew | SHS | 08/13/2025 |
| Babb, Kimberly | Xoots | 08/13/2025 |
| Guevin, Tristan | PHS | 08/13/2025 |
| Carter, Sydney | BMS | 08/13/2025 |
| Manewal, Larissa | SHS | 08/13/2025 |
| Pilch, Nicholas | Districtwide | 08/13/2025 |
| Summer, Mandy | Food Services Director | 08/06/2025 |
| Reid, Megan | SHS Counselor | 08/13/2025 |
| Fulton, Diana | Assistant Superintendent | 08/01/2025 |
| Certified Employees Left Employment | | |
| Name | Current Position | Date Effective |
| Teran, Hector | SPED Teacher | 05/21/2025 |
| Buck, Naomi | Xoots | 05/21/2025 |
| Classified Employees Recommended for Employment | | |
| Name | Current Position | Date Effective |
| | | |
| Classified Employees Left Employment | | |
| Name | Current Position | Date Effective |
| Webb, Barbara | BMS Secretary | 06/05/2025 |
| Classified Employees Changed Positions | | |
| Name | Current Position | Date Effective |
| | | |
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| | | |

BP 1331 MEMORIAL POLICY

Note: Sitka School District recognizes that the loss of a student or staff member deeply impacts students, staff, families, and community members. The purpose of this policy is to ensure that the Sitka School District support staff, students and families impacted from a death by assisting them with connections to appropriate school and community resources. Because it is recognized that memorial decisions made immediately in the aftermath of a crisis or death may be made without full consideration of the potential implications for students, staff, families and the community, Sitka School District policy will provide parameters for memorial decision-making, as well as Board approved policies regarding memorial activities. Careful and deliberate consideration has been given in determining approved memorial activities on district property. This policy will be reviewed, as needed, by the district to ensure it continues to further the stated purpose.

The District is obligated to exercise caution in the method used to recognize the deceased person and his/her family. Research indicates two potential problems:

1. Memorials can be an ongoing visual reminder of what happened. From this perspective, memorials in the school or on school property pose a significant risk simply because a school is a "closed" environment. It becomes almost impossible for students to avoid the physical reminders of a death when a memorial is located on school premises. Memorials need to be an opportunity of choice, as we all grieve differently. For some, it is healthier not to be reminded.
2. Physical memorials have the potential to re-traumatize young people who have experienced trauma. Communicating immortalization may also support distorted thoughts about death or trigger impulsive acts of harm towards self or others in young people who suffer from depression, other psychological difficulties, or impulsivity.

In recognition that schools are designed primarily to support learning, school sites should not serve as the main venue for the memorializing of students or staff. The district will guide families and students in selecting memorial activities that are appropriate for school and assist students and staff in healthy bereavement. Memorial activities expressed at school will be approved by the superintendent or their designee.

It is further recognized that building administration, in consultation with the Superintendent, will have discretion in these situations to make professional judgments in accordance with the AR 1331 guidelines to best meet the overall needs of students, staff, parents and the community as a whole.

Adopted:

Sitka School District

AR 1331 MEMORIAL POLICY

The intent of the District is to help in the grieving and healing processes. As such, the following Administrative Regulation provides guidance in how to aide students, families, and the public in honoring individuals (students or others with strong connections to the district) who have died.

Approved temporary memorabilia may be displayed for two weeks following the death, after which time they will be given to the family by designated district officials. Acceptable memorabilia are age-appropriate gestures of sympathy and remembrance, such as photographs, artwork, cards, and flowers. Temporary memorabilia cannot permanently alter district owned property, including lockers, desks, and uniforms/jerseys. All temporary memorabilia and memorial activities must occur under the direct supervision of the Superintendent or their designee.

School will not be dismissed early or cancelled on the day of a memorial or funeral service. Formal, school-wide recognition of anniversary dates will not occur. Flags may be lowered only in accordance with state and federal law. Student and staff absences for a memorial service will follow district policy.

MEMORIALS

The life of any deceased student, staff member, or board member who dies while in attendance or active service may be commemorated. Only a perpetrator of an act of violence is excluded from commemoration. Appropriate memorials/activities that extend beyond two weeks may include:

- Creation of scholarship fund.
- Contribution to an existing scholarship fund.
- Donation to a charity or program that is dedicated to helping students.
- Collection of money to be donated to the deceased's family or charity of their choice.
- One page in the yearbook on the year of the death, or on the year the student would have graduated. Students will be included in the yearbook of the school they were enrolled in at the time of their death. Students and families may individually create additional personalized pages within the yearbook, to be included within their respective yearbook (will not be included in all yearbooks). Requires approval of building administrator.

Memorial activities following a suicide must be handled in a thoughtful manner that considers their potential impact on all students. Deaths caused by suicide may

dramatize, sensationalize, or create an opportunity for continuing attention to the death, and may communicate that suicide is an appropriate or desired response to stress. Appropriate memorials/activities that extend beyond two weeks in this case may include:

- Contribution to an existing scholarship fund.
- Donation to a charity or program that is dedicated to helping students (i.e. purchase of a suicide prevention program for students).
- Collection of money to be donated to the deceased's family or charity of their choice.
- One page in the yearbook on the year of the death, or on the year the student would have graduated. Students will be included in the yearbook of the school they were enrolled in at the time of their death. Students and families may individually create additional personalized pages within the yearbook, to be included within their respective yearbook (will not be included in all yearbooks). Requires approval of building administrator.

GRADUATION

Reading the names of students in the graduating class who died during the period of time the student cohort was in the school may help many of those participating in the graduation ceremony honor the memory of those with whom they formed close attachments. An inclusive list of those who died who will be acknowledged at the graduation ceremony can best be generated as a collaboration between school staff and the student class and should include students and school staff who died during the time the class was together regardless of the reason for the death (e.g., accident, suicide, medical illness). While the graduation ceremony is not a time to provide a tribute to those who died, since this will shift the focus away from the celebration of graduating students, it can be a time to briefly acknowledge those members of the school community who are unable to be present due to death. Their names can be read before or after the graduates are presented with their diplomas, perhaps followed by a moment of silence to provide an opportunity for personal reflection. Families of those that died, as well as students and the school staff, should be informed beforehand. If family members of a student who died wish to attend the graduation ceremony, they should be welcomed to participate as an observer rather than as part of the graduation ceremony.

Additional Administrative Support:

- The District Crisis Response Team will be contacted immediately and be on campus to help students deal with the grief caused by the loss.
- Students will be encouraged to extend their support to the family.

- Administration will oversee the safe return of the student's personal effects that may be in a school locker or classroom.

Note: *Upon formal Board adoption of this policy and administrative regulation, current memorials will be addressed in the following manner:*

- 1. All photographs, plaques and memorabilia will be returned to the family of the deceased.*
- 2. All scholarships will be maintained until funds are exhausted.*
- 3. All non-monetary award plaques will be maintained until nameplates are filled.*
- 4. Memorials for adults that demonstrated exceptional service to their country and/or community may be displayed, as determined by the Superintendent or their designee.*

***Existing district facilities named in honor of school/community members, and their accompanying pictures/plaques, will be retained.*

Sitka School District

Model Policy

BP 4158/4258/4358 EMPLOYEE SECURITY

Note: Alaska school districts are required to adopt standards relating to when a teacher, teacher's assistant, or other person responsible for students is authorized to use reasonable and appropriate force to maintain classroom safety and discipline. Effective October 2014, the use of restraint and seclusion of students is strictly limited and in some situations prohibited by law. [AS 14.33.125](#). Any use of restraint or seclusion by a district employee of a student must comply with all legal requirements. A teacher, teacher's assistant, principal, or another person responsible for students may not be terminated or otherwise subjected to formal disciplinary action for lawful enforcement of a school disciplinary and safety program, including behavior standards. [AS 14.33.130](#). This group is protected from civil liability for acts or omissions arising out of enforcement of the disciplinary and safety program while in the course of employment, unless the act constitutes gross negligence or reckless or intentional misconduct. [AS 14.33.140](#), and the Every Student Succeeds Act.

An employee may use ~~approved~~ reasonably necessary and appropriate methods of physical restraint if a student's behavior poses an imminent danger of physical injury to the student or others and less restrictive interventions would be ineffective at stopping the imminent danger. Restraint must be limited to that necessary to address the emergency and must be immediately discontinued when the student no longer poses an imminent danger or when a less restrictive intervention is effective to stop the danger.

(cf. 5144 - Discipline)

(cf. 5142.3 – Restraint and Seclusion)

~~Note: A teacher, teacher's assistant, administrator, or other employee responsible for students who, during the course of employment, observes a student committing a crime must report the crime to local law enforcement. [AS 14.33.130](#). The obligation to report to law enforcement resides with the staff member observing the crime. "Crime" means an offense for which a sentence of imprisonment is authorized; a crime is either a felony or a misdemeanor. [AS 11.81.900](#).~~

Employees shall promptly report any student attack, assault or threat against them to the ~~ir direct supervisor-Superintendent or designee~~. The employee and the principal or other immediate supervisor both ~~shall~~ may promptly report such instances to the

Commented [DJ1]: wondering if we should reference training

Commented [DJ2R1]: Look up state statute and possibly reference it if it is used.

Commented [DJ3R1]: add reporting timelines

Commented [DJ4R1]: AS 14.33.127

Commented [DG5R1]: Sec. 14.33.125 b.4

appropriate local law enforcement agency. Any reports to local law enforcement will be reported to the superintendent as soon as practicable.

(cf. 1410 – Interagency Cooperation for Student and Staff Safety)

Legal Reference:

ALASKA STATUTES

[11.81.430](#) Justification, use of force, special relationships

[11.81.900](#) Definitions

[14.33.120-.140](#) **School disciplinary and safety program**

ALASKA ADMINISTRATIVE CODE

[4 AAC 07.010-4 AAC 07.900](#) Student rights and responsibilities

UNITED STATES CODE

Every Student Succeeds Act, [P.L. 114-95](#)

Revised 4/2022

AASB POLICY REFERENCE MANUAL

9/92

AASB Policy Reference Manual

Commented [DG6]: CPI training is referenced in this code

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Model Policy

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(cf. 5144 - Discipline)

(cf. 5142.3 – Restraint and Seclusion)

Employees shall promptly report any student attack, assault or threat against them to their direct supervisor. The employee and the principal or other immediate supervisor both may promptly report such instances to the appropriate local law enforcement agency. Any reports to local law enforcement will be reported to the superintendent as soon as practicable.

(cf. 1410 – Interagency Cooperation for Student and Staff Safety)

Legal Reference:

ALASKA STATUTES

[11.81.430](#) *Justification, use of force, special relationships*

[11.81.900](#) *Definitions*

[14.33.120-.140](#) *School disciplinary and safety program*

ALASKA ADMINISTRATIVE CODE

[4 AAC 07.010-4 AAC 07.900](#) *Student rights and responsibilities*

UNITED STATES CODE

Every Student Succeeds Act, [P.L. 114-95](#)

ADOPTION DATE:

Sitka School District

BP 3311 BIDS

~~The district shall purchase equipment, supplies and services on a competitive bidding or proposal basis when required by law and whenever it appears to be in the best interest of the district to do so. The Superintendent or designee shall establish procedures to ensure that verbal quotes are obtained for purchases over \$2,000, that informal written quotes are obtained for purchases between \$5,000 and \$25,000, and that formal advertised bids or proposals are solicited for purchases over \$25,000, except as otherwise provided in this policy.~~

~~Bids shall be awarded to the lowest responsive and responsible bidder. Goods or services for which the Superintendent or designee determines that the best interests of the District require consideration of factors other than price, such as quality, scope and level of services proposed or other needs of the District, may be acquired through a request for proposals. The criteria for selecting a successful proposal shall be specified in the request for proposals. To ensure that good value is received for funds expended, specifications for bids and proposals shall be carefully designed and shall describe in detail the quality, delivery and service required.~~

~~Where bids, quotes, or proposals by local independent contractors or vendors are comparable in quality of work and/or material to those of non-local contractors or vendors, local contractors' or vendors' offers may be accepted if the difference does not exceed the lowest responsible offer by more than 5%. A local contractor or vendor is one who has maintained a place of business within the boundaries of the City and Borough of Sitka for a period of six months immediately preceding the date of the bid, quote or proposal. The district shall purchase equipment, supplies and services on a competitive bidding basis when required by law and whenever it appears to be in the best interest of the district to do so. The Superintendent or designee shall establish procedures to implement these requirements. Prior to any purchase, the District should review the federal funding award or grant to determine if it requires compliance with OMB's procurement procedures. All purchase categories include the overall cost of the goods including related shipping charges.~~

Purchases Made Under Federal OMB Funding Awards

All bids under federal awards must be made in accordance with the standards set forth in 2 CFR 200.320, set forth below. One of the following five methods of procurement shall be used for each purchase under a federal award:

1. Micro-purchases: Less than \$3,000 (\$2,000 for purchases subject to the Davis-Bacon Act)
 - a. No competitive quotes required
 - b. Purchases should be spread among qualified suppliers
2. Small Purchases: Between \$3,000 and \$150,000

- a. Rate quotes must be obtained from an adequate number of qualified sources
 - b. Quotes can be obtained from suppliers or from public websites
3. Sealed bids: Purchases more than \$150,000
 - a. Two or more qualified bidders are required
 - b. Bids must be publicly advertised and solicited from adequate suppliers
 - c. Lowest bidder for the fixed price contract with specific requirements shall be awarded the contract
4. Competitive Proposals: Purchases more than \$150,000
 - a. A written policy must be adopted for conducting technical evaluations of reviewing proposals and selecting the recipient
5. Sole Source: Purchases of any amount that meet one of the following four requirements
 - a. Good/service is only available from a single source
 - b. Only one source can provide the good/service in the time frame required
 - c. Written pre-approval from the Federal awarding agency
 - d. Competition is deemed inadequate, after solicitation attempts through one of the other methods

To ensure that good value is received for funds expended, specifications shall be carefully designed and shall describe in detail the quality, delivery and service required.

Exemptions

~~All purchases of services, supplies and equipment shall be based on competitive bids or proposals, EXCEPT that the following items or services need not be purchased through a competitive bidding or proposal process when the Superintendent determines that the use of such a process would not serve the interests of the District:~~

The following items are exempted from formal purchasing procedures:

- ~~1. Specialized services, supplies and/or equipment where no reasonable competition exists.~~
- ~~2. Purchases involving fair trade items.~~
- ~~3. Purchases involving repairs or replacements of equipment.~~
- 4.1. Goods or services for which fixed rates have been set bylaw.
- ~~5. Professional services.~~
- 6.2. Goods or services purchased on behalf of parent/teacher/student organizations for which the District will receive reimbursement.

- ~~7. Goods or services for which the District's requirements can be met solely by an article, service or process obtainable from a single source.~~
- ~~8. Computer software.~~
- ~~9. Insurance coverage.~~
- ~~10. Educational materials and programs.~~
- ~~11. Staff in-service and development speakers, programs, and materials.~~
- ~~12. Purchases that can be made through available State contracts, intergovernmental agreements, or through cooperative purchasing associations.~~
- ~~13. Goods or services for which competitive bid or proposal procedures have been followed, but no bid or proposal has been received.~~
3. Emergency purchases where the failure to make a purchase quickly will result in damage to or loss of district property or disruption, delay or cancellation of programs or operations.

- A. Instructional materials for which purchasing guidelines have been established by School Board Policy in BP 6161.1(a); or
- B. In-service presenters, speakers, or curriculum, instruction, or staff development experts selected for particular and unique expertise; or
- C. Professional or consultant services such as medical, legal, negotiation, technical, or educational, not including architectural/engineering design services; or
- D. Professional or consultant services (such as property and casualty insurance) purchased jointly with Local, State, or Federal agencies; or
- E. Public services, utilities or energy-related expenses, site licenses, upgrades, maintenance contracts, and specialized services, software, or equipment where no competition exists (single source) or the District has established a need for standardization of equipment, supplies, or services; or
- F. Emergency supplies or supplies and equipment that augment previously purchased items of a similar nature whereby the District would incur substantial costs to switch products or product lines; or
- G. Purchases involving replacement of equipment where similar equipment is being traded in; or
- H. Purchases involving items regulated by Fair Trade Statutes; or
- I. Purchases made through cooperative purchasing agreements, existing Federal/State or inter-district contracts including GSA pricing; or when cooperatively bidding with other public agencies; or
- J. Contracts or purchases when time is of the essence for reasons of health or safety, or to comply with legal requirements in a timely manner.
- K. Proprietary (sole source) items or services or items that are only available from a single source.

~~14.~~

(cf. 6161.1 Selection and Evaluation of Instructional Materials)

(cf. 9270 - Conflict of Interest)

(cf. 4030 - Nondiscrimination in Employment)

Legal Reference:

ALASKA STATUTES

[14.14.060](#) Relationship between borough school district and borough

[14.14.060\(h\)](#) Procurement of supplies and equipment

[14.14.065](#) Relationship between city school district and city

[14.03.085](#) Procurement preference for recycled Alaska products

[29.71.050](#) Procurement preferences for recycled Alaska products

[35.15](#) Construction Procedures

[36.15.020](#) Use of local agricultural and fisheries products required in purchases with state money

ALASKA ADMINISTRATIVE CODE

[4 AAC 27.085](#) Competitive pupil transportation proposals

[4 AAC 31.080](#) Construction and acquisition of public-school facilities

[2CFR 200.317-326](#) Procurement Standards

[FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT v. BOWERS](#), 851 P.2d 56 (AK 1992)

Adoption Date: June 8, 1995

Revision Date: June 1, 1999

Revision Date: December 2, 2010

Revision Date:

Sitka School District

BP 3311 BIDS

The district shall purchase equipment, supplies and services on a competitive bidding basis when required by law and whenever it appears to be in the best interest of the district to do so. The Superintendent or designee shall establish procedures to implement these requirements. Prior to any purchase, the District should review the federal funding award or grant to determine if it requires compliance with OMB's procurement procedures. All purchase categories include the overall cost of the goods including related shipping charges.

Purchases Made Under Federal OMB Funding Awards

All bids under federal awards must be made in accordance with the standards set forth in [2 CFR 200.320](#), set forth below. One of the following five methods of procurement shall be used for each purchase under a federal award:

1. Micro-purchases: Less than \$3,000 (\$2,000 for purchases subject to the Davis-Bacon Act)
 - a. No competitive quotes required
 - b. Purchases should be spread among qualified suppliers
2. Small Purchases: Between \$3,000 and \$150,000
 - a. Rate quotes must be obtained from an adequate number of qualified sources
 - b. Quotes can be obtained from suppliers or from public websites
3. Sealed bids: Purchases more than \$150,000
 - a. Two or more qualified bidders are required
 - b. Bids must be publicly advertised and solicited from adequate suppliers
 - c. Lowest bidder for the fixed price contract with specific requirements shall be awarded the contract
4. Competitive Proposals: Purchases more than \$150,000
 - a. A written policy must be adopted for conducting technical evaluations of reviewing proposals and selecting the recipient
5. Sole Source: Purchases of any amount that meet one of the following four requirements
 - a. Good/service is only available from a single source
 - b. Only one source can provide the good/service in the time frame required

- c. Written pre-approval from the Federal awarding agency
- d. Competition is deemed inadequate, after solicitation attempts through one of the other methods

To ensure that good value is received for funds expended, specifications shall be carefully designed and shall describe in detail the quality, delivery and service required.

Exemptions

1. The following items are exempted from formal purchasing procedures: Goods or services for which fixed rates have been set bylaw.
2. Goods or services purchased on behalf of parent/teacher/student organizations for which the District will receive reimbursement.
3.
 - A. Instructional materials for which purchasing guidelines have been established by School Board Policy in BP 6161.1(a); or
 - B. In-service presenters, speakers, or curriculum, instruction, or staff development experts selected for particular and unique expertise; or
 - C. Professional or consultant services such as medical, legal, negotiation, technical, or educational, not including architectural/engineering design services; or
 - D. Professional or consultant services (such as property and casualty insurance) purchased jointly with Local, State, or Federal agencies; or
 - E. Public services, utilities or energy-related expenses, site licenses, upgrades, maintenance contracts, and specialized services, software, or equipment where no competition exists (single source) or the District has established a need for standardization of equipment, supplies, or services; or
 - F. Emergency supplies or supplies and equipment that augment previously purchased items of a similar nature whereby the District would incur substantial costs to switch products or product lines; or
 - G. Purchases involving replacement of equipment where similar equipment is being traded in; or
 - H. Purchases involving items regulated by Fair Trade Statutes; or
 - I. Purchases made through cooperative purchasing agreements, existing Federal/State or inter-district contracts including GSA pricing; or when cooperatively bidding with other public agencies; or
 - J. Contracts or purchases when time is of the essence for reasons of health or safety, or to comply with legal requirements in a timely manner.
 - K. Proprietary (sole source) items or services or items that are only available from a single source.

(cf. 6161.1 Selection and Evaluation of Instructional Materials)

(cf. 9270 - Conflict of Interest)

(cf. 4030 - Nondiscrimination in Employment)

Legal Reference:

ALASKA STATUTES

[14.14.060](#) *Relationship between borough school district and borough*

[14.14.060\(h\)](#) *Procurement of supplies and equipment*

[14.14.065](#) *Relationship between city school district and city*

[14.03.085](#) *Procurement preference for recycled Alaska products*

[29.71.050](#) *Procurement preferences for recycled Alaska products*

[35.15](#) *Construction Procedures*

[36.15.020](#) *Use of local agricultural and fisheries products required in purchases with state money*

ALASKA ADMINISTRATIVE CODE

[4 AAC 27.085](#) *Competitive pupil transportation proposals*

[4 AAC 31.080](#) *Construction and acquisition of public-school facilities*

2CFR 200.317-326 Procurement Standards

[FAIRBANKS NORTH STAR BOROUGH SCHOOL DISTRICT v. BOWERS](#), 851 P.2d 56 (AK 1992)

Adoption Date: June 8, 1995

Revision Date: June 1, 1999

Revision Date: December 2, 2010

Revision Date:

Sitka School District

AR 3310 PURCHASING PROCEDURES

Purchasing Requisitions/Purchase Orders

1. Insofar as possible, goods and services purchased will meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practice. Maintenance costs, replacement costs, [shipping costs](#), and trade-in values shall be considered when determining the most economical purchase price.
2. Requisitions for budgeted items shall originate from personnel directly responsible for their use. All requisitions shall be given proper review for approval or disapproval by the appropriate administrative personnel.
3. Every transaction between a buyer and seller involving the transfer of property, equipment, or supplies shall be made by purchase order, [procurement card \(P-card\)](#), formal contract, or receipt.
4. Purchase orders and other purchase obligations shall be signed by the Superintendent or designee.
5. The business office or other appropriate administrative entity shall verify the availability of funds and prepare a purchase order to commit the expenditures.
- 5.6. [Reimbursement is discouraged and must follow the district's standard operating procedures outlined in the SOP manual.](#)
7. ~~A "Local Purchase Order" system may be used to make purchases from local vendors up to \$75.00, if the immediate need precludes using the regular requisition system.~~
8. [Goods and services purchased shall be obtained at the best value consistent with standard purchasing practice. Best value shall be based on the total life cycle cost of the item; which can include an assessment of the functionality of the item and can use cost/benefit analysis to determine the best combinations of quality, service, time and cost considerations over the useful life of the item as well as possible trade-in values for items being replaced.](#)
9. [Insofar as possible, goods and services purchased will meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practice. Vendor responsiveness, maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price.](#)
10. [The District will maintain all records pertaining to the procurement of supplies, equipment, and services.](#)
11. [The District shall develop and maintain a log of contracts awarded for supplies, services and professional services together with any amendments to the contracts that include the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. The District may join with other units of government in cooperative procurement ventures where the best interest of the district shall be served.](#)
12. [The District shall compile and maintain, to the extent practicable, bidder and vendor lists for supplies, services and professional services utilized by the district.](#)

6-13. All procurement transactions should provide full and open competition when in the best interest of the District. The District will adopt standard specifications for supplies and services wherever practicable. The standard specifications adopted by the district shall be based, insofar as possible, upon those proposed by the requesting person or department, modified as necessary to maximize clarity, uniformity, and open competition, while effectively meeting the requirements of the requesting department or individual as well as the efficient operation of the district

Quantity Purchasing

Quantity buying shall be effected whenever practicable and feasible in order to achieve an economy of scale in accordance with the total needs of the school district.

Adoption Date: June 8, 1995

Revision Date: August 16, 2005

Revision Date:

Sitka School District

AR 3310 PURCHASING PROCEDURES

Purchasing Requisitions/Purchase Orders

1. Insofar as possible, goods and services purchased will meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practice. Maintenance costs, replacement costs, shipping costs, and trade-in values shall be considered when determining the most economical purchase price.
2. Requisitions for budgeted items shall originate from personnel directly responsible for their use. All requisitions shall be given proper review for approval or disapproval by the appropriate administrative personnel.
3. Every transaction between a buyer and seller involving the transfer of property, equipment, or supplies shall be made by purchase order, procurement card (P-card), formal contract, or receipt.
4. Purchase orders and other purchase obligations shall be signed by the Superintendent or designee.
5. The business office or other appropriate administrative entity shall verify the availability of funds and prepare a purchase order to commit the expenditures.
6. Reimbursement is discouraged and must follow the district's standard operating procedures outlined in the SOP manual.
7. Goods and services purchased shall be obtained at the best value consistent with standard purchasing practice. Best value shall be based on the total life cycle cost of the item; which can include an assessment of the functionality of the item and can use cost/benefit analysis to determine the best combinations of quality, service, time and cost considerations over the useful life of the item as well as possible trade-in values for items being replaced.
8. Insofar as possible, goods and services purchased will meet the needs of the person or department ordering them at the lowest price consistent with standard purchasing practice. Vendor responsiveness, maintenance costs, replacement costs, and trade-in values shall be considered when determining the most economical purchase price.
9. The District will maintain all records pertaining to the procurement of supplies, equipment, and services.
10. The District shall develop and maintain a log of contracts awarded for supplies, services and professional services together with any amendments to the contracts that include the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. The District may join with other units of government in cooperative procurement ventures where the best interest of the district shall be served.
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12. All procurement transactions should provide full and open competition when in the best interest of the District. The District will adopt standard specifications for supplies and services wherever practicable. The standard specifications adopted by the district shall be based, insofar as possible, upon those proposed by the

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Adoption Date: June 8, 1995

Revision Date: August 16, 2005

Revision Date:

Sitka School District

BP 4117.3 Certificated Personnel - PERSONNEL REDUCTION/REHIRE

Note: Under [A.S. 14.20.177](#), a district may implement a layoff plan if it is necessary to reduce the number of tenured teachers because school attendance has decreased or the basic need of the school district, as determined in accordance with [A.S. 14.17.410\(b\)\(1\)](#), decreases by three percent or more from the previous year. We recommend that school districts consult with legal counsel well before instituting layoff proceedings because of the complexity of legal provisions which must be followed.

The School Board may determine that a reduction in certificated personnel is necessary due to declining enrollment or due to a reduction in the district's basic need in an amount established by law.

The Board authorizes the Superintendent or designee to implement a reduction in force lay off employees in accordance with law, district procedures, and any applicable collective bargaining provisions.

(cf. 4117.6 -- Nonretention)

Prior to layoff of any tenured teacher, the Board shall adopt a layoff plan. The plan will identify academic priorities and other programs the district will maintain in implementing the plan. The board will follow the plan, as outlined in the AR, which will ~~The plan will~~ also include procedures for layoff and recall of tenured teachers.

Note: The district may place a tenured teacher on layoff status only after the district has given notice of nonretention to all nontenured teachers. However, a district may retain a nontenured teacher and place on layoff status a tenured teacher if there is no tenured teacher in the district who is "qualified" to replace the nontenured teacher. The qualifications of teachers for purposes of layoff are set forth in [A.S. 14.20.177](#). This statute contains detailed provisions which must be consulted in making a determination of whether a tenured teacher is qualified for the position.

Any tenured teacher laid off pursuant to the Board's layoff plan is entitled to a hiring preference for three years following the layoff. The hiring preference applies to vacant teaching positions for which the teacher is qualified. A teacher who declines an offer of employment from the district will lose the hiring preference unless the teacher is contractually bound to teach elsewhere.

Note: The Board may not enter into a collective bargaining agreement with the teachers' union which contains terms conflicting with the layoff rights

and procedures set forth in [A.S. 14.20.177](#). This does not affect a collective bargaining agreement in effect of August 16, 1996.

(cf. 4116 Certificated Personnel - NONTENURED/TENURED STATUS)

(cf. 4117.4 Dismissal)

(cf. 4117.6 - Nonretention)

Legal Reference:

ALASKA STATUTES

[14.20.140](#) Notification of nonretention

[14.20.145](#) Automatic re-employment

[14.20.175](#) Nonretention

[14.20.180](#) Procedure and hearing upon notice of dismissal or nonretention

[14.20.215](#) Definitions

[23.40.070](#) Declaration of Policy (PERA)

ALASKA ADMINISTRATIVE CODE

[4 AAC 18.010](#) Teachers' and administrators 'contracts

Adoption Date: December 5, 1995

Revision Date: December 1, 1998

Revision Date: June 27, 2006

Revision Date:

Sitka School District

BP 4117.3 Certificated Personnel - PERSONNEL REDUCTION/REHIRE

Note: Under [A.S. 14.20.177](#), a district may implement a layoff plan if it is necessary to reduce the number of tenured teachers because school attendance has decreased or the basic need of the school district, as determined in accordance with [A.S. 14.17.410\(b\)\(1\)](#), decreases by three percent or more from the previous year. We recommend that school districts consult with legal counsel well before instituting layoff proceedings because of the complexity of legal provisions which must be followed.

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The Board authorizes the Superintendent or designee to implement a reduction in force in accordance with law, district procedures, and any applicable collective bargaining provisions.

Prior to layoff of any tenured teacher, the Board shall adopt a layoff plan. The plan will identify academic priorities and other programs the district will maintain in implementing the plan. The board will follow the plan, as outlined in the AR, which will include procedures for layoff and recall of tenured teachers.

Note: The district may place a tenured teacher on layoff status only after the district has given notice of nonretention to all nontenured teachers. However, a district may retain a nontenured teacher and place on layoff status a tenured teacher if there is no tenured teacher in the district who is "qualified" to replace the nontenured teacher. The qualifications of teachers for purposes of layoff are set forth in [A.S. 14.20.177](#). This statute contains detailed provisions which must be consulted in making a determination of whether a tenured teacher is qualified for the position.

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Note: The Board may not enter into a collective bargaining agreement with the teachers' union which contains terms conflicting with the layoff rights and procedures set forth in [A.S. 14.20.177](#). This does not affect a collective bargaining agreement in effect of August 16, 1996.

(cf. 4116 Certificated Personnel - NONTENURED/TENURED STATUS)

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[14.20.180](#) *Procedure and hearing upon notice of dismissal or nonretention*

[14.20.215](#) *Definitions*

[23.40.070](#) *Declaration of Policy (PERA)*

ALASKA ADMINISTRATIVE CODE

[4 AAC 18.010](#) *Teachers' and administrators' contracts*

Adoption Date: December 5, 1995

Revision Date: December 1, 1998

Revision Date: June 27, 2006

Revision Date:

Sitka School District

AR 4117.34 - CERTIFICATED TENURED PERSONNEL -- LAYOFF REDUCTION/REHIRE

Note: Before a school district lays off any tenured teacher, the school board must adopt a layoff plan. The plan must identify academic and other programs that the district intends to maintain in implementing the layoff plan. The plan must also include procedures for layoff and recall of tenured teachers. The following plan contains those provisions required by Alaska's reduction in force statute, [AS 14.20.177](#). This statute also prohibits a district and its teachers' association from entering into collective bargaining agreement terms which conflict with [AS 14.20.177](#).

The School Board believes that any reduction in staff which is required should be undertaken so as to minimize disruption to the education program and to the provision of instructional services to students, and to cause the least deviation from the present assignment of personnel. The terms "reduction in certificated staff" or "layoff" refer to action the district takes to reduce the number of certificated staff due to decreased enrollment and/or due to a reduction in the district's basic need in an amount established by law.

1. Position Categories

The following categories and specialties are established to ensure the qualifications of personnel assigned to retained positions:

- A. Elementary teachers will be considered for retention in one category.
- ~~B.~~ Secondary teachers (7-12) will be considered for retention by teaching specialties, such as Math, Science, Language Arts, Social Studies, ~~Vocational Education (Industrial Arts, Home Economic, Vocational Business, Vocational Agriculture) Career and Technical Education, or combination thereof.~~
- C.B. Other certificated staff members will be considered for retention according to their specialties, which will include:
 - Music
 - Technology
 - Special Education
 - Librarian
 - Physical Education
 - Speech Pathology
 - Art
 - Counselor

~~--e~~C. Or combination thereof.

2. Qualifications

Each teacher, in accordance with criteria set forth in Section 3 below, will be considered for retention in the category of specialty appropriate to the position he or she holds at the time of the implementation of these procedures; and, in addition, in such other categories or specialties as any teacher may designate in writing to the Superintendent or designee, provided that in order to qualify for consideration in any such category, the employee must have:

- A. For positions in grades K-8, an elementary endorsement.
- B. For positions in middle school:
 - 1. an elementary endorsement;
 - 2. a secondary certificate with a subject area endorsement in the area of assignment constituting at least 40% of the teacher's time; or
 - 3. within the five years preceding the last date of teaching in the district, the teacher has received an evaluation indicating that the teacher's performance in the relevant subject area(s) meets the District's performance standards.
- C. For positions in grades 9-12.
 - 1. endorsement for each subject area in which the teacher will spend at least 40% of teaching time; or
 - 2. within five years preceding the last date of teaching in the district, the teacher has received an evaluation indicating that the teacher's performance in the relevant subject area(s) meets the district's performance standards.

3. Implementation

Teachers shall be considered for retention in open positions within the categories or specialties for which they qualify under Section 2. In the event that there are more qualified employees than open positions in a given category or specialty, the following criteria shall be used to determine which employees shall be recommended for retention. No tenured teacher will be placed on layoff status until the district has given notice of nonretention to all nontenured teachers. However, the district may retain a nontenured teacher and place a tenured teacher on layoff status ~~a tenured teacher~~ if there is no tenured teacher in the district who is qualified to replace the nontenured teacher under the criteria in Section 2 above.

4. Hiring Preference

~~All teachers who are not retained in accordance with these procedures shall be laid off and placed in an employment pool for possible re-employment for a period~~

~~up to three (3) years. Teachers placed in the employment pool under this layoff plan are entitled to a hiring preference. Teachers in the pool will be given the opportunity to fill open positions within the categories or specialties identified in Section 1, for which they are qualified under Section 2. If more than one teacher is qualified for an open position, the most senior teacher shall be offered the position.~~

~~When a vacancy occurs for which~~which~~, a teacher entitled to a hiring preference is qualified, notification from the district to the teacher will be by certified, return receipt mail. The teacher will have ~~thirty (30) days from the receipt of the certified letter to accept the position. If the teacher fails to accept the position offered, the teacher is no longer considered to be on layoff status and will be dropped from the reemployment pool, unless the teacher is contractually obligated to provide professional services to another district or educational program.~~~~

~~No new teacher shall be hired in a category or specialty identified in Section 1 until all qualified teachers in the reemployment pool category have been recalled, or recalled or have declined an offer of recall. For a period of three (3) years after layoff, a tenured teacher is on layoff status and is entitled to a hiring preference in the District. Positions shall be offered to qualified tenured teachers on layoff status in inverse order of their layoff. Tenured teacher on layoff status will be notified by Certified Mail, Return Receipt Requested, and by read receipt email, of vacancies for which they are qualified. Such letters shall be sent to the last known mailing address of the employee, and to the personal email address provided by the employee.~~

~~The tenured teacher must notify the District Business Office in writing, by email, or by phone within ten (10) calendar days of the vacancy notice being mailed that they have received the offer of employment. Failure to notify the District Business Office within ten (10) calendar days will be treated as if the tenured teacher declined the vacancy.~~

~~The tenured teacher must notify the District in writing, email, or by phone, within thirty (30) calendar days of their receipt of the vacancy notice of their acceptance or rejection of the position.~~

~~If a tenured teacher is offered a full-time position and declines it, or fails to accept it, within thirty (30) calendar days of the date of the receipt of the vacancy notice, the teacher is no longer considered to be on layoff status and is no longer entitled to a hiring preference. If the offer is declined because of a contractual obligation to provide professional services to another private or public educational program, the teacher remains eligible to continue on layoff status until the contractual obligation is fulfilled.~~

~~No new teacher shall be hired for a three (3) year period unless all laid off regular certified tenured teachers who qualify for a vacancy have been recalled or have declined the opening.~~

Note: *This Administrative Regulation incorporates language directly from the Sitka Educators Association Negotiated Agreement. Any change to the Negotiated Agreement necessitates an adjustment to this Administrative Regulation.*

Sitka School District

AR 4117.34 - CERTIFICATED TENURED PERSONNEL -- LAYOFF REDUCTION/REHIRE

Note: Before a school district lays off any tenured teacher, the school board must adopt a layoff plan. The plan must identify academic and other programs that the district intends to maintain in implementing the layoff plan. The plan must also include procedures for layoff and recall of tenured teachers. The following plan contains those provisions required by Alaska's reduction in force statute, [AS 14.20.177](#). This statute also prohibits a district and its teachers' association from entering into collective bargaining agreement terms which conflict with [AS 14.20.177](#).

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~~No new teacher shall be hired for a three (3) year period unless all laid off regular certified tenured teachers who qualify for a vacancy have been recalled or have declined the opening.~~

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Sitka School District



Dr. Deidre Jenson
Superintendent Report
6/18/25 Board Meeting

Professional Development:

Our professional development will focus on Tier I Instruction to promote alignment across K-12 content areas, utilizing research and evidence-based practices to enhance student engagement and overall collective efficacy.

Professional Development: Some have happened already, and some have yet to happen.

- Culture Camp (7 teachers)
- Culturally Responsive Education (3 teachers)
- ALASBO (Alaska Association of School Business Officials (3 staff)
- PowerSchool University (5 staff/admin)
- Food Service (Coordinator)
- Alaska Superintendents Association July mtg (and mentor mtg)

Continued Projects:

Standard Operating Procedures: We have completed the following SOPs but now need to format them consistently and begin building our SOP handbook and related forms

- Accident Reporting (process and form)
- Grants (application/maintenance/reporting)
- Personnel Action Forms (process and form)
- Professional Leave or Travel (and form)
- Square Internal Controls
- Vehicle Use (Procedure and form)
- Facility Use Checklist (form is completed, but still need to create the SOP)

Next to on our list to address (started, but not completed):

- General enrollment
- ELL Program (English Language Learners – assessment and tracking)
- Dual Enrollment
- Student Travel
- Hiring and related (selection, onboarding, offboarding, etc.)
- Fundraising

Food Service:

Spread the word, **we need food service workers; two full-time and two or three part-time!** We are currently working on menu development and have been previewing programs to assist with menus, billing, and National School Lunch Program reporting.

MOA/MOU work:

- Woonch'een: Annually we developed an MOU with T&H HeadStart, Sitka Tribe of Alaska and Sitka School District. All entities have had at least some transition in leadership, so we are trying to get back on track with this annual agreement and have been meeting regularly.
- Sitka Tribe of Alaska: STA and SSD sent several people to the Tribal Consultation, but it occurred at the end of the school year, so it has been challenging to get the group together to start this; we are scheduled to meet this week.

We value the partnerships with Sitka Tribe and recognize the work that lays before us and look forward to venturing into that together.

Ventures:

Ventures has completed its second week, and the revamp of the structures and programming is well received by students, families and staff. We have added two rooms to the childcare licensing to expand our offerings and ages.

Superintendent Travel:

- Personal – June 26-30
- Personal - (approved in previous meeting) July 8-24
- Alaska Superintendent Association – July 30-August 1st

Sitka School District

As Of May 31, 2025

Monthly Revenue Report

| Account No | Account Description | Current Budget | YTD Encum | YTD Revenues | Remaining Balance | Percent Outstanding |
|------------------------|--------------------------|----------------------|-------------|----------------------|-------------------|---------------------|
| 25-100-000-000-000-011 | CITY/BORO APPROPRIATION | 7,735,562.00 | 0.00 | 7,669,562.05 | 65,999.95 | 0.85% |
| 25-100-000-000-000-040 | MISC. LOCAL REVENUE | 45,000.00 | 0.00 | 71,079.05 | -26,079.05 | -57.95% |
| 25-100-000-000-000-047 | E-RATE REVENUE | 69,076.00 | 0.00 | 69,076.80 | -0.80 | 0.00% |
| 25-100-000-000-000-050 | QUALITY SCHOOLS | 40,945.89 | 0.00 | 180,483.00 | -139,537.11 | -340.78% |
| 25-100-000-000-000-051 | FOUNDATION | 12,741,898.57 | 0.00 | 11,938,367.00 | 803,531.57 | 6.31% |
| 25-100-000-000-000-056 | TRS ON-BEHALF | 241.00 | 0.00 | 0.00 | 241.00 | 100.00% |
| 25-100-000-000-000-057 | PERS ON-BEHALF | 1,875.00 | 0.00 | 0.00 | 1,875.00 | 100.00% |
| 25-100-000-000-000-090 | MISC. STATE REVENUE | 7,000.00 | 0.00 | 2,771.88 | 4,228.12 | 60.40% |
| 25-100-000-000-000-110 | IMPACT AID | 70,000.00 | 0.00 | 59,135.00 | 10,865.00 | 15.52% |
| 25-100-000-000-000-190 | FEDERAL THROUGH OTHER IN | 300,000.00 | 0.00 | 14,717.75 | 285,282.25 | 95.09% |
| 25-100-000-000-056-056 | TRS ON-BEHALF | 3,487.00 | 0.00 | 0.00 | 3,487.00 | 100.00% |
| 25-100-000-000-162-011 | Local Revenue | 0.00 | 0.00 | 20,625.00 | -20,625.00 | #DIV/0 |
| 25-100-000-140-000-040 | MISC. LOCAL REVENUE | 0.00 | 0.00 | 1,668.00 | -1,668.00 | #DIV/0 |
| Report Total | | 21,015,085.46 | 0.00 | 20,027,485.53 | 987,599.93 | |

Monthly Expense Report

| Accounts Summarized By Function | Current Budget | YTD Encumbrance | YTD Expenditures | Remaining Balance | Percent Available |
|---------------------------------|----------------------|-------------------|----------------------|---------------------|-------------------|
| 100 - REGULAR INSTRUCTION | 9,722,989.00 | 81,479.64 | 7,847,413.46 | 1,794,095.90 | 18.45% |
| 120 - BILINGUAL/BICULTURAL | 117,937.00 | 0.00 | 105,766.40 | 12,170.60 | 10.32% |
| 130 - ENRICHMENT | 500.30 | 0.00 | 892.05 | -391.75 | -78.30% |
| 140 - CORRESPONDENCE STUDY | 411,189.92 | 5,834.36 | 343,479.93 | 61,875.63 | 15.05% |
| 160 - VOCATIONAL EDUCATION | 401,111.50 | 1,287.68 | 362,108.03 | 37,715.79 | 9.40% |
| 200 - SPECIAL ED INSTRUCTION | 5,142,654.67 | 26,536.03 | 4,595,347.43 | 520,771.21 | 10.13% |
| 220 - SPECIAL ED SUPPORT | 1,104,536.00 | 0.00 | 954,316.05 | 150,219.95 | 13.60% |
| 300 - PUPIL SUPPORT | 9,668.91 | 0.00 | 102.00 | 9,566.91 | 98.95% |
| 320 - GUIDANCE | 591,155.25 | 0.00 | 566,103.39 | 25,051.86 | 4.24% |
| 330 - HEALTH SERVICES | 121,856.00 | 0.00 | 76,475.00 | 45,381.00 | 37.24% |
| 350 - SUPPORT SERVICES | 218,000.00 | 30,375.52 | 159,615.76 | 28,008.72 | 12.85% |
| 351 - IMPROVEMENT INSTRUCTION | 3,000.00 | 0.00 | 1,063.21 | 1,936.79 | 64.56% |
| 352 - LIBRARY SERVICE | 21,930.00 | 0.00 | 47,818.99 | -25,888.99 | -118.05% |
| 400 - SCHOOL ADMINISTRATION | 1,273,797.74 | 950.58 | 1,032,882.67 | 239,964.49 | 18.84% |
| 450 - SCHOOL ADMIN. SERVICES | 766,400.22 | 0.00 | 779,138.34 | -12,738.12 | -1.66% |
| 510 - DISTRICT ADMINISTRATION | 163,630.00 | 38,576.55 | 194,711.63 | -69,658.18 | -42.57% |
| 511 - SCHOOL BOARD | 86,379.00 | 4,231.15 | 53,069.18 | 29,078.67 | 33.66% |
| 512 - SUPERINTENDENT'S OFFICE | 475,342.00 | 0.00 | 403,534.18 | 71,807.82 | 15.11% |
| 518 - SAFETY AND SECURITY | 1,000.00 | 0.00 | -1,773.11 | 2,773.11 | 277.31% |
| 550 - DISTRICT ADMIN. SUPPORT | 642,688.00 | 0.00 | 681,019.31 | -38,331.31 | -5.96% |
| 556 - TECHNOLOGY SERVICE | 519,526.00 | 200.00 | 318,083.87 | 201,242.13 | 38.74% |
| 600 - MAINTENANCE/OPERATIONS | 2,374,816.84 | 32,521.12 | 1,978,353.00 | 363,942.72 | 15.33% |
| 700 - Athletics | 298,181.90 | 0.00 | 247,215.98 | 50,965.92 | 17.09% |
| 780 - COMMUNITY SERVICES | 233.00 | 0.00 | 0.00 | 233.00 | 100.00% |
| 900 - FUND TRANSFERS | 150,000.00 | 0.00 | 0.00 | 150,000.00 | 100.00% |
| Report Total | 24,618,523.25 | 221,992.63 | 20,746,736.75 | 3,649,793.87 | |

*The State has required all Districts to recognize and report on their financial statements their portion of the TRS/PERS relief as passed by 2008 Legislature appropriation. This recognition causes the total budget to appear inflated by 3,981,582 from the approved 2013 budget. The value is represented in the Revenue section as TRS On-Behalf (3,604,877) and PERS On-Behalf (376,705) and in the Expenditure section it is included in the various functions as a portion of benefits (3,981,582). No actual dollars pass through the District.



AGENDA ITEM DETAILS

| | |
|--------------------|--|
| Meeting | June 18, 2025 – School Board Meeting |
| Category | Action Item |
| Subject | FY26 Budget |
| Type | New Business |
| Recommended Action | Motion to spend down the fund balance to (anticipated) \$391,815 |

SITKA SCHOOL DISTRICT SITKA, ALASKA

SSD MEMORANDUM #012 (2024-2025)

June 18, 2025

TO: SCHOOL BOARD
FROM: DEIDRE JENSON, SUPERINTENDENT
SUBJECT: FY26 BUDGET

SSD Guiding Principle #3: Securing adequate resources is essential to the district's ability to support its program.

SSD Guiding Principle #6: The Board will maintain an awareness of the impact of change on staff as they make decisions for the district.

SSD Guiding Principle #9: We believe a systematic transparent budgeting process is foundational to the operation of our public schools.

RECOMMENDATION:

It is the superintendent's recommendation that we keep the approved budget as is, spending the fund balance to an anticipated \$275,523 (instead of the anticipated 750,000).

PERTINENT FACTS:

1. The governor's reduction of the BSA from \$700 to \$500 reduces our revenue by \$543,343, including a reduction in the maximum local contribution.
2. We anticipate that our ending FY25 fund balance will be higher than \$275,523 due to:
 - a. spending freeze savings
 - b. reconciliation of grants (moving spending from the general fund to use grant funds)
 - c. historical fund balance trends.
3. Due to last year's significant staffing reductions (18 teaching positions and 6 classified) and changes (14 teacher assignment changes and other smaller task reassignments), remaining status quo this year would have a significant positive impact for our staff and ultimately families and students.

Prepared by: Dr. Deidre Jenson



SITKA SCHOOL DISTRICT

Revenue Budget

Fiscal Year 2025-2026 Projected

| | FY 2024 Actuals | FY 2025 Revision #1 | FY 2026 Proposed | Change |
|---|-------------------------|-------------------------|-------------------------|------------------------|
| <i>Enrollment Projection</i> | <i>1054.6+47 IN</i> | <i>1034+47 IN</i> | <i>1000+42 IN</i> | <i>-22.6 ADM</i> |
| | <i>48.71 Corresp</i> | <i>47 Corresp</i> | <i>52 Corresp</i> | <i>+5 Corresp</i> |
| FUND 100: General Fund | | | | |
| 011 City/Borough Appropriation | \$ 7,763,277.96 | \$ 7,735,562.00 | \$ 7,972,424.04 | \$ 236,862.04 |
| City/Borough PAC In Kind | | \$ - | \$ 125,000.00 | \$ 125,000.00 |
| 040 Other Revenue (Local) | \$ 66,408.00 | \$ 45,000.00 | \$ 60,000.00 | \$ 15,000.00 |
| 047 E-rate Revenue (Federal) | \$ 69,076.00 | \$ 69,076.00 | \$ 69,076.00 | \$ - |
| 050 Quality Schools | \$ 41,803.00 | \$ 40,946.00 | \$ 39,482.81 | \$ (1,463.19) |
| 051 State Foundation | \$ 13,567,525.00 | \$ 12,741,899.00 | \$ 11,748,355.43 | \$ (993,543.57) |
| 056 Other State Revenue (TRS On Behalf) | \$ 1,171,208.00 | \$1,057,966.46 | \$ 1,121,045.00 | \$ 63,078.54 |
| 057 Other State Revenue (PERS On Behalf) | \$ 80,773.00 | \$63,355.27 | \$ 84,005.00 | \$ 20,649.73 |
| 05X Other State Revenue (one time funds) | \$ 884,441.00 | | | \$ - |
| 05x Other State Revenue (misc funds) | \$ - | \$ 7,000.00 | \$ 7,000.00 | \$ - |
| 110 Impact Aid (Federal) | \$ 95,734.00 | \$ 70,000.00 | \$ 68,000.00 | \$ (2,000.00) |
| 190 Forest Receipts (pass-thru) | \$ 360,000.00 | \$ 300,000.00 | | \$ (300,000.00) |
| 250 Transfers from other funds | \$ 10,500.00 | \$ - | \$ 674,163.00 | \$ 674,163.00 |
| Fund Balance | \$ 2,132,929.00 | | \$ 1,348,672.00 | |
| FUND TOTAL | \$ 26,243,674.96 | \$ 22,130,804.73 | \$ 23,317,223.28 | \$ (162,253.45) |
| FUND 205: Student Transportation | | | | |
| 065 Student Transportation (State) | \$ 498,282.00 | \$ 102,000.00 | \$ 350,000.00 | \$ 248,000.00 |
| 250 Fund Transfer In | \$ - | \$ - | | \$ - |
| FUND TOTAL | \$ 498,282.00 | \$ 102,000.00 | \$ 350,000.00 | \$ 248,000.00 |
| FUND 215: Community Schools | | | | |
| 011 City/Borough Appropriation | \$ - | \$ - | \$ 37,000.00 | \$ 37,000.00 |
| FUND TOTAL | \$ - | \$ - | \$ 37,000.00 | \$ 37,000.00 |
| FUND 255: Food Service | | | | |
| 02X School Breakfast/Lunch Sales | \$ 104,424.14 | \$ 23,000.00 | \$ 23,000.00 | \$ - |
| 16X USDA Revenue | \$ 294,603.00 | \$ 790,000.00 | \$ 790,000.00 | \$ - |
| FUND TOTAL | \$ 399,027.14 | \$ 813,000.00 | \$ 813,000.00 | \$ - |
| FUND 500: Major Maintenance Capital Projects | | | | |
| 040 Other Revenue (Local) | \$ 150,000.00 | \$ - | \$ - | \$ - |
| 011 City/Borough Appropriation | \$ - | \$ 150,000.00 | \$ - | \$ (150,000.00) |
| FUND TOTAL | \$ 150,000.00 | \$ 150,000.00 | \$ - | \$ (150,000.00) |
| FUND 600: Community Services - Pool | | | | |
| 011 City/Borough Appropriation | \$ 122,000.00 | \$ 100,000.00 | \$ 100,000.00 | \$ - |
| 040 Charges for Services | \$ 10,606.00 | \$ 2,400.00 | \$ - | \$ (2,400.00) |
| 250 Fund Transfer In | \$ - | \$ - | \$ - | \$ - |
| FUND TOTAL | \$ 132,606.00 | \$ 243,500.00 | \$ 100,000.00 | \$ (2,400.00) |
| TOTAL REVENUE | \$ 27,423,590 | \$ 23,439,305 | \$ 24,617,223 | \$ (29,653) |

Expenditures Project \$ 23,317,223 **\$ 0**

DISTRICTWIDE



Fiscal Year 2025-2026 Projected

Location 000

| | | FY 2025 Rev #1 | FY2026 Proposed | \$ Change | % Change |
|------------------|---------------------------------------|---------------------|---------------------|------------------|----------------|
| Fund 100: | School Operating | | | | |
| Function: 100 | Regular Instruction | \$ 679,306 | \$ 625,885 | (53,422) | -7.86% |
| 120 | Bilingual/Bicultural | 117,727 | - | (117,727) | -100.00% |
| 130 | Enrichment | 219 | - | (219) | -100.00% |
| 140 | Correspondence Study | 411,189 | 413,962 | 2,773 | 0.67% |
| 160 | Vocational Education | 32,396 | - | (32,396) | -100.00% |
| 200 | Special Education Instruction | 544,096 | 261,981 | (282,115) | -51.85% |
| 220 | Special Education Support | 1,104,536 | 1,182,434 | 77,898 | 7.05% |
| 300 | Pupil Support | 9,669 | 9,669 | (0) | 0.00% |
| 320 | Guidance | 52,207 | 5,725 | (46,482) | -89.03% |
| 330 | Health Services | 121,356 | 134,148 | 12,792 | 10.54% |
| 350 | Support Services | 218,000 | 63,800 | (154,200) | -70.73% |
| 351 | Improvement of Instructional Services | 3,000 | 43,000 | 40,000 | 1333.33% |
| 352 | Library Services | 8,846 | 8,000 | (846) | -9.56% |
| 400 | School Administration | 108,128 | 2,000 | (106,128) | -98.15% |
| 450 | School Administration Support | 15,021 | 8,677 | (6,344) | -42.23% |
| 510 | District Administration | 163,631 | 127,052 | (36,578) | -22.35% |
| 511 | School Board | 86,379 | 60,000 | (26,379) | -30.54% |
| 512 | Superintendent's Office | 475,342 | 439,969 | (35,373) | -7.44% |
| 518 | Safety & Security | 1,000 | 1,000 | - | 0.00% |
| 550 | District Admin Support | 642,688 | 755,095 | 112,407 | 17.49% |
| 555 | Data Processing Services | - | - | - | 0.00% |
| 556 | Technology Services | 519,526 | 508,979 | (10,547) | -2.03% |
| 600 | Maintenance & Operations | 1,021,471 | 929,162 | (92,309) | -9.04% |
| 700 | Student Activities | 18,941 | - | (18,941) | -100.00% |
| 780 | Community Services | 233 | - | (233) | -100.00% |
| 900 | Transfers | 150,000 | 150,000 | - | 0.00% |
| | Fund Total | 6,504,908 | 5,730,539 | (774,369) | -11.90% |
| | TOTAL | \$ 6,504,908 | \$ 5,730,539 | (774,369) | -11.90% |

| Districtwide | | | FY 2025 | FY2026 | | |
|-----------------------------|-------------|-----------------------------|-------------------------------------|----------------|----------------|------------------|
| Account Code | Description | Comments | Rev #1 Approved | Proposed | \$ Change | |
| Regular Instruction | | | | | | |
| 100-000-100-355-310 | 310 | Cert-Director | 1.00 FTE - Cultural Director | 113,131 | 176,006 | 62,875 |
| 100-000-100-000-315 | 315 | Cert-Teacher | 0.00 FTE | | | - |
| 100-000-100-000-316 | 316 | Extra Duty Pay | Includes \$5,000 for SEA PD Extra | 46,950 | 20,000 | (26,950) |
| 100-000-100-000-326 | 326 | Classified Extra Duty Pay | | - | - | - |
| 100-000-100-000-327 | 327 | Substitute - Non-Cert | | 15,000 | 15,000 | - |
| 100-000-100-000-329 | 329 | Substitute - Classified | | 5,000 | 3,800 | (1,200) |
| 100-000-100-000-361 | 361 | Health/Life Insurance | | 37,226 | | (37,226) |
| 100-000-100-355-361 | 361 | Health/Life Insurance | | 5,000 | | (5,000) |
| 100-000-100-000-363 | 363 | Worker's Compensation | | 36,921 | 38,000 | 1,079 |
| 100-000-100-355-364 | 364 | FICA | | - | | - |
| 100-000-100-355-365 | 365 | TRS | | | | - |
| 100-000-100-056-365 | 375 | TRS On-Behalf | | | | - |
| 100-000-100-000-366 | 366 | PERS | | | | - |
| 100-000-100-057-366 | 376 | PERS On-Behalf | | | | - |
| 100-000-100-000-369 | 369 | SBS | | | | - |
| 100-000-100-000-410 | 410 | Professional & Technical | | 20,000 | 30,000 | 10,000 |
| 100-000-100-500-410 | 410 | Professional & Technical | (Curriculum Math 500, ELA 501) | 47,000 | 47,000 | - |
| 100-000-100-355-410 | 410 | Professional & Technical | (Cultural Prgm 355) | 22,000 | 15,000 | (7,000) |
| 100-000-100-000-420 | 420 | Staff Travel | | 5,000 | 5,000 | - |
| 100-000-100-410-420 | 420 | Staff Travel | (Professional Learning Prgm 410) | 40,000 | 40,000 | - |
| 100-000-100-355-425 | 425 | Student Transportation | (Cultural Prgm 355) | 2,100 | 2,100 | - |
| 100-000-100-000-440 | 440 | Other Purchased Services | | 5,000 | 5,000 | - |
| 100-000-100-000-451 | 451 | Teaching Supplies | | 57,598 | 57,598 | - |
| 100-000-100-556-451 | 451 | Teaching Supplies | (TECH 556) | 150,000 | 100,000 | (50,000) |
| 100-000-100-355-451 | 451 | Teaching Supplies | (Cultural Prgm 355) | 16,015 | 16,015 | - |
| 100-000-100-000-471 | 471 | Textbooks | Math, ELA, SS Curriculum | 27,000 | 27,000 | - |
| 100-000-100-000-491 | 491 | Dues & Fees | | 28,365 | 28,365 | - |
| 100-000-100-000-510 | 510 | Equipment | | - | - | - |
| Total | 100 | Regular Instruction | | 679,306 | 625,885 | (53,422) |
| Bilingual/Bicultural | | | | | | |
| 100-000-120-000-315 | 315 | Cert-Teacher | - FTE | 92,630 | - | (92,630) |
| 100-000-120-000-351 | 351 | Health/Life Insurance | | | - | - |
| 100-000-120-000-363 | 363 | Worker's Compensation | | 346 | - | (346) |
| 100-000-120-000-364 | 364 | FICA | | 1,343 | - | (1,343) |
| 100-000-120-000-365 | 365 | TRS | | 11,634 | - | (11,634) |
| 100-000-120-056-365 | 375 | TRS On-Behalf | | 11,774 | - | (11,774) |
| Total | 120 | Bilingual/Bicultural | | 117,727 | - | (117,727) |
| Enrichment | | | | | | |
| 100-000-130-000-363 | 363 | Worker's Compensation | | 219 | - | (219) |
| 100-000-130-056-365 | 375 | TRS On-Behalf | | 0 | - | (0) |
| Total | 130 | Enrichment | | 219 | - | (219) |

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

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

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

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

| Districtwide | | | | FY 2025 | FY2026 | |
|-------------------------------------|-------------|-------------------------------------|--------------------------|------------------|----------------|-----------------|
| Account Code | Description | Comments | | Rev #1 | Proposed | \$ Change |
| | | | | Approved | | |
| Technology Services | | | | | | |
| 100-000-556-000-316 | 316 | Extra Duty Pay | | 5,000 | 5,000 | - |
| 100-000-556-000-315 | 315 | Cert-Teacher | 1.00 FTE | | 168,560 | 168,560 |
| 100-000-556-000-321 | 321 | Director/Coordinator/Man | - FTE | 107,366 | - | (107,366) |
| 100-000-556-000-324 | 324 | NonCert-Support | 1.00 FTE | 70,085 | 113,590 | 43,505 |
| 100-000-556-000-326 | 326 | Extra Duty Pay | | - | - | - |
| 100-000-556-000-329 | 329 | Substitutes/Temporary | | - | - | - |
| 100-000-556-000-361 | 361 | Health/Life Insurance | | 40,576 | | (40,576) |
| 100-000-556-000-363 | 363 | Worker's Compensation | | 950 | 950 | - |
| 100-000-556-000-364 | 364 | FICA | | 2,646 | | (2,646) |
| 100-000-556-000-365 | 365 | TRS | | 628 | | (628) |
| 100-000-556-056-365 | 375 | TRS On-Behalf | | 603 | | (603) |
| 100-000-556-000-366 | 366 | PERS | | 38,972 | | (38,972) |
| 100-000-556-057-366 | 376 | PERS On-Behalf | | 4,942 | | (4,942) |
| 100-000-556-000-369 | 369 | SBS | | 10,878 | | (10,878) |
| 100-000-556-000-410 | 410 | Professional & Technical | | 75,000 | 75,000 | - |
| 100-000-556-000-440 | 440 | Other Purchased Services | | 70,000 | 24,000 | (46,000) |
| 100-000-556-000-451 | 451 | Teaching Supplies | | 83,000 | 113,000 | 30,000 |
| 100-000-556-000-475 | 475 | Technology Supplies | Software | 8,880 | 8,880 | - |
| 100-000-560-000-410 | 410 | Technology (Cyber Security) | | | - | - |
| Total | 556 | Technology Services | | 519,526 | 508,979 | (10,547) |
| Maintenance & Operations | | | | | | |
| 100-000-600-000-321 | 321 | Director/Coordinator/Man | - FTE | 15,536 | - | (15,536) |
| 100-000-600-000-325 | 325 | Maintenance/Custodians | - | - | - | - |
| 100-000-600-000-329 | 329 | Substitutes/Temporary | | 8,485 | - | (8,485) |
| 100-000-600-000-361 | 361 | Health/Life Insurance | | 3,337 | - | (3,337) |
| 100-000-600-000-363 | 363 | Worker's Compensation | | 3,492 | - | (3,492) |
| 100-000-600-000-364 | 364 | FICA | | 1,000 | - | (1,000) |
| 100-000-600-000-366 | 366 | PERS | | 2,421 | - | (2,421) |
| 100-000-600-057-366 | 376 | PERS On-Behalf | | 2,480 | - | (2,480) |
| 100-000-600-000-369 | 369 | SBS | | 1,473 | - | (1,473) |
| 100-000-600-000-410 | 410 | Professional & Technical | | 64,010 | - | (64,010) |
| 100-000-600-000-420 | 420 | Staff Travel | | - | - | - |
| 100-000-600-000-431 | 431 | Water & Sewer | | 5,520 | 5,000 | (520) |
| 100-000-600-000-433 | 433 | Communications | | - | - | - |
| 100-000-600-000-436 | 436 | Electricity | | 5,520 | 1,500 | (4,020) |
| 100-000-600-000-440 | 440 | Other Purchased Services | | 12,000 | 10,000 | (2,000) |
| 100-000-600-997-440 | 440 | Other Purchased Services | NMS Contract - Program 9 | 577,025 | 597,025 | 20,000 |
| 100-000-600-000-441 | 441 | Equipment Rentals | | - | - | - |
| 100-000-600-000-442 | 442 | Building Repair/Maintenance | | 20,000 | 15,000 | (5,000) |
| 100-000-600-000-443 | 443 | Equipment Repair/Maintenance | | 20,000 | 20,000 | - |
| 100-000-600-000-444 | 444 | Site Repair/Maintenance | | 5,000 | 5,000 | - |
| 100-000-600-000-446 | 446 | Property Insurance | | 203,023 | 203,023 | - |
| 100-000-600-000-452 | 452 | Maintenance Supplies | | 24,000 | 20,000 | (4,000) |
| 100-000-600-000-453 | 453 | Janitorial Supplies | | 37,000 | 45,000 | 8,000 |
| 100-000-600-000-457 | 457 | Small Tools/Equipment | | - | - | - |
| 100-000-600-000-458 | 458 | Gas/Oil | | 10,149 | 7,614 | (2,535) |
| Total | 600 | Maintenance & Operations | | 1,021,471 | 929,162 | (92,309) |
| Student Activities | | | | | | |
| 100-000-700-056-365 | 375 | TRS On-Behalf | | 18,695 | | (18,695) |

| Districtwide | | | | | FY 2025 | FY2026 | |
|---------------------------|------------|------------------------------|----------------------|--|------------------|------------------|---------------------|
| Account Code | | Description | Comments | | Rev #1 | Proposed | \$ Change |
| | | | | | Approved | | |
| 100-000-700-057-366 | 376 | PERS On-Behalf | | | 246 | | (246) |
| Total | 700 | Student Activities | | | 18,941 | - | (18,941) |
| Community Services | | | | | | | |
| 100-000-780-057-366 | 376 | PERS On-Behalf | | | 233 | - | (233) |
| Total | 780 | Community Services | | | 233 | - | (233) |
| Transfers | | | | | | | |
| 100-000-000-000-550 | 550 | Transfers to Other Funds | Pupil Transportation | | - | 150,000 | 150,000 |
| 100-000-000-000-551 | 551 | Transfers to Other Funds | Pool | | - | - | - |
| 100-000-000-000-552 | 552 | Transfer to Other Funds | SHS Student Activity | | 150,000 | - | |
| Total | 900 | Transfers | | | 150,000 | 150,000 | 150,000 |
| Total | 100 | School Operating Fund | | | 6,504,908 | 5,730,539 | (624,369) |
| Total | 000 | Districtwide | | | 6,504,908 | 5,730,539 | \$ (624,369) |



SITKA HIGH SCHOOL

Fiscal Year 2025-2026 Projected

Location 011

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

Sitka High School
Account Code

Description

FY 2025
Rev #1

FY2026
Proposed

\$ Change

Regular Instruction

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

Bilingual/Bicultural

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

Enrichment

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

Vocational Education

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

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

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



BLATCHLEY
MIDDLE SCHOOL

Fiscal Year 2025-2026 Projected

Location 111

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

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

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



**KEET
GOOSHI
HEEN**
ELEMENTARY

Fiscal Year 2025-2026 Projected

Location 300

| | | FY 2025 Rev #1 | FY2026 Proposed | \$ Change | % Change |
|------------------|-------------------------------|-------------------|--------------------|------------------|---------------|
| Fund 100: | School Operating | | | | |
| Function: 100 | Regular Instruction | \$ 2,454,121 | \$ 2,054,373 | (399,748) | -16.29% |
| 120 | Bilingual | \$ - | \$ 68,522 | 68,522 | #DIV/0! |
| 130 | Enrichment | - | - | - | 0.00% |
| 200 | Special Education | 1,159,225 | 1,144,986 | (14,238) | -1.23% |
| 320 | Guidance | 122,934 | 159,352 | 36,418 | |
| 352 | Library Services | 1,862 | - | (1,862) | -100.00% |
| 400 | School Administration | 170,763 | 194,593 | 23,830 | 13.95% |
| 450 | School Administration Support | 165,144 | 186,656 | 21,512 | 13.03% |
| 600 | Maintenance & Operations | 268,550 | 217,550 | (51,000) | -18.99% |
| | Fund Total | 4,342,599 | 4,026,032 | (316,567) | -7.29% |

Keet Gooshi Heen Elementary

| Account Code | Description | Comments | FY 2025 Rev #1 | FY2026 Proposed | \$ Change | % Change | |
|-----------------------------|-------------|-----------------------------------|-------------------|--------------------|------------------|------------------|----------------|
| Regular Instruction | | | | | | | |
| 100-300-100-000-315 | 315 | Cert-Teacher | 13.50 FTE | \$ 1,566,149 | 1,914,463 | \$ 348,314 | 22.24% |
| 100-300-100-000-316 | 316 | Extra Duty Pay | | 21,500 | 16,956 | (4,544) | -21.13% |
| 100-300-100-000-317 | 317 | Substitute - Certified | | 90,000 | 50,000 | (40,000) | -44.44% |
| 100-300-100-000-327 | 329 | Substitute - Non-Cert | | 10,000 | 10,000 | - | 0.00% |
| 100-300-100-000-361 | 361 | Health/Life Insurance | | 472,408 | | (472,408) | -100.00% |
| 100-300-100-000-364 | 364 | FICA | | 24,471 | | (24,471) | -100.00% |
| 100-300-100-000-365 | 365 | TRS | | 199,409 | | (199,409) | -100.00% |
| 100-300-100-000-369 | 369 | SBS | | 6,130 | | (6,130) | -100.00% |
| 100-300-100-000-410 | 410 | Professional & Technical Services | | 600 | 600 | - | 0.00% |
| 100-300-100-000-425 | 425 | Student Transportation | | 1,750 | 1,750 | - | 0.00% |
| 100-300-100-000-440 | 440 | Other Purchased Services | | 11,250 | 11,250 | - | 0.00% |
| 100-300-100-000-441 | 441 | Equipment Rentals | | 6,500 | 6,500 | - | 0.00% |
| 100-300-100-000-443 | 443 | Equipment Repair/Maint | | 200 | 200 | - | 0.00% |
| 100-300-100-000-451 | 451 | Teaching Supplies | | 28,054 | 28,054 | - | 0.00% |
| 100-300-100-000-471 | 471 | Textbooks | | 6,100 | 5,000 | (1,100) | -18.03% |
| 100-300-100-000-472 | 472 | Library Books | | 6,100 | 6,100 | - | 0.00% |
| 100-300-100-000-473 | 473 | Periodicals | | 3,000 | 3,000 | - | 0.00% |
| 100-300-100-000-479 | 479 | Other Supplies/Media | | 500 | 500 | - | 0.00% |
| Total | 100 | Regular Instruction | | 2,454,121 | 2,054,373 | (399,748) | -16.29% |
| Bilingual/Bicultural | | | | | | | |
| 100-300-120-000-315 | 315 | Cert-Teacher | 0.50 FTE | - | 68,522 | 68,522 | #DIV/0! |
| Total | 120 | Bilingual/Bicultural | | - | 68,522 | 68,522 | |
| Enrichment | | | | | | | |
| 100-300-130-000-315 | 315 | Cert-Teacher | | - | - | - | |
| 100-300-130-000-361 | 361 | Health/Life Insurance | | - | - | - | |
| 100-300-130-000-364 | 364 | FICA | | - | - | - | |
| 100-300-130-000-365 | 365 | TRS | | - | - | - | |
| Total | 130 | Enrichment | | - | - | - | |
| Special Education | | | | | | | |
| 100-300-200-000-315 | 315 | Cert-Teacher | 4.00 FTE | 327,148 | 558,547 | 231,399 | 70.73% |
| 100-300-200-000-316 | 316 | Extra Duty Pay | | 1,500 | 1,891 | 391 | 26.07% |
| 100-300-200-000-323 | 323 | NonCert-Aides | 9.00 FTE | 354,908 | 584,549 | 229,641 | 64.70% |
| 100-300-200-000-361 | 361 | Health/Life Insurance | | 323,419 | | (323,419) | -100.00% |
| 100-300-200-000-364 | 364 | FICA | | 9,466 | | (9,466) | -100.00% |
| 100-300-200-000-365 | 365 | TRS | | 41,278 | | (41,278) | -100.00% |
| 100-300-200-000-366 | 366 | PERS | | 78,080 | | (78,080) | -100.00% |
| 100-300-200-000-369 | 369 | SBS | | 21,756 | | (21,756) | -100.00% |
| 100-300-200-000-451 | 451 | Teaching Supplies | | 1,670 | - | (1,670) | -100.00% |
| Total | 200 | Special Education | | 1,159,225 | 1,144,986 | (14,238) | -1.23% |
| Guidance | | | | | | | |
| 100-300-320-000-315 | 315 | Cert-Teacher | 1.05 FTE | 79,862 | 159,352 | 79,490 | 99.53% |
| 100-300-320-000-361 | 361 | Health/Life Insurance | | 31,383 | | (31,383) | -100.00% |
| 100-300-320-000-364 | 364 | FICA | | 1,158 | | (1,158) | -100.00% |
| 100-300-320-000-365 | 365 | TRS | | 10,031 | | (10,031) | -100.00% |
| 100-300-320-000-454 | 454 | Office Supplies/Postage | | 500 | - | (500) | -100.00% |
| Total | 320 | Guidance | | 122,934 | 159,352 | 36,418 | 29.62% |
| Library Services | | | | | | | |
| 100-300-352-000-315 | 315 | Cert-Teacher | 0.00 FTE | - | - | - | |

| Keet Gooshi Heen Elementary | | | | FY 2025 | FY2026 | \$ Change | % Change |
|--------------------------------------|--------------------|--------------------------------------|-----------------|------------------|------------------|---------------------|-----------------|
| Account Code | Description | Comments | Rev #1 | Proposed | | | |
| 100-300-352-000-323 | 323 | NonCert Aides | 0.00 FTE | | | | |
| 100-300-352-000-361 | 361 | Health/Life Insurance | | - | - | - | |
| 100-300-352-000-364 | 364 | FICA | | 1,362 | - | (1,362) | -100.00% |
| 100-300-352-000-365 | 365 | TRS | | - | - | - | |
| 100-300-352-000-454 | 454 | Office Supplies/Postage | | 500 | - | (500) | -100.00% |
| Total | 352 | Library Services | | 1,862 | - | (1,862) | -100.00% |
| School Administration | | | | | | | |
| 100-300-400-000-313 | 313 | Principal | 1.00 FTE | 111,110 | 188,593 | 77,483 | 69.74% |
| 100-300-400-000-316 | 316 | Extra Duty Pay | | - | - | - | |
| 100-300-400-000-361 | 361 | Health/Life Insurance | | 37,226 | | (37,226) | -100.00% |
| 100-300-400-000-364 | 364 | FICA | | 1,597 | | (1,597) | -100.00% |
| 100-300-400-000-365 | 365 | TRS | | 13,830 | | (13,830) | -100.00% |
| 100-300-400-000-454 | 454 | Office Supplies/Postage | | 7,000 | 6,000 | (1,000) | -14.29% |
| Total | 400 | School Administration | | 170,763 | 194,593 | 23,830 | 13.95% |
| School Administration Support | | | | | | | |
| 100-300-450-000-324 | 324 | NonCert-Support | 2.00 FTE | 85,379 | 184,503 | 99,124 | 116.10% |
| 100-300-450-000-329 | 329 | Substitutes/Temporary | | 2,000 | 2,000 | - | 0.00% |
| 100-300-450-000-361 | 361 | Health/Life Insurance | | 52,359 | | (52,359) | -100.00% |
| 100-300-450-000-364 | 364 | FICA | | 1,267.00 | 153 | (1,114) | -87.92% |
| 100-300-450-000-366 | 366 | PERS | | 18,783 | | (18,783) | -100.00% |
| 100-300-450-000-369 | 369 | SBS | | 5,356 | | (5,356) | -100.00% |
| Total | 450 | School Administration Support | | 165,144 | 186,656 | 21,512 | 13.03% |
| Maintenance & Operations | | | | | | | |
| 100-300-600-000-431 | 431 | Water & Sewer | | 45,000 | 44,000 | (1,000) | -2.22% |
| 100-300-600-000-434 | 434 | Other Utility Services | | 550 | 550 | - | 0.00% |
| 100-300-600-000-435 | 435 | Heating Electricity | | 106,000 | 70,000 | (36,000) | -33.96% |
| 100-300-600-000-436 | 436 | Electricity | | 104,000 | 90,000 | (14,000) | -13.46% |
| 100-300-600-000-438 | 438 | Heating Fuel | | 13,000 | 13,000 | - | 0.00% |
| Total | 600 | Maintenance & Operations | | 268,550 | 217,550 | (51,000) | -18.99% |
| Total | 100 | School Operating Fund | | 4,342,599 | 4,026,032 | (316,567) | -7.29% |
| Total | 300 | Keet Gooshi Heen Elementary | | 4,342,599 | 4,026,032 | \$ (316,567) | \$ (0) |



Xóots Elementary School

Fiscal Year 2025-2026 Projected

Location 333

| | | FY 2025 Rev #1 | FY2026 Proposed | \$ Change | % Change |
|------------------|-------------------------------|---------------------|---------------------|-------------------|---------------|
| Fund 100: | School Operating | | | | |
| Function: 100 | Regular Instruction | \$ 1,340,747 | \$ 1,260,963 | \$ (79,784) | -5.95% |
| 120 | Bilingual | \$ - | \$ 68,522 | \$ 68,522 | #DIV/0! |
| 200 | Special Education | 1,306,023 | 1,715,819 | 409,796 | 31.38% |
| 320 | Guidance | 73,671 | 78,777 | 5,106 | 6.93% |
| 352 | Library Services | 11,222 - | - | (11,222) | -100.00% |
| 400 | School Administration | 160,587 | 173,886 | 13,299 | 8.28% |
| 450 | School Administration Support | 114,573 | 152,708 | 38,135 | 33.28% |
| 600 | Maintenance & Operations | 178,075 | 134,575 | (43,500) | -24.43% |
| | Fund Total | 3,184,898 | 3,585,251 | 400,353 | 12.57% |
| | TOTAL | \$ 3,184,898 | \$ 3,585,251 | \$ 400,353 | 12.57% |

Xoots Elementary School

| Account Code | Description | Comments | FY 2025 Rev #1 | FY2026 Proposed | \$ Change | % Change | |
|-----------------------------|-------------|-----------------------------------|-------------------|--------------------|------------------|-----------------|----------------|
| Regular Instruction | | | | | | | |
| 100-333-100-000-315 | 315 | Cert-Teacher | 8.50 FTE | \$ 883,353 | \$1,136,336 | \$ 252,983 | 28.64% |
| 100-333-100-000-316 | 316 | Certified Extra Duty Pay | | 6,800 | \$ 18,377 | 11,577 | 170.25% |
| 100-333-100-000-317 | 317 | Substitute - Certified | | 43,500 | \$ 43,500 | - | 0.00% |
| 100-333-100-000-326 | 326 | Classified Extra Duty Pay | | - | \$ - | - | #DIV/0! |
| 100-333-100-000-327 | 329 | Substitute - Non-Cert | | 15,000 | \$ 15,000 | - | 0.00% |
| 100-333-100-000-361 | 361 | Health/Life Insurance | | 214,755 | | (214,755) | -100.00% |
| 100-333-100-000-364 | 364 | FICA | | 13,755 | | (13,755) | -100.00% |
| 100-333-100-000-365 | 365 | TRS | | 111,740 | | (111,740) | -100.00% |
| 100-333-100-000-366 | 366 | PERS | | - | | - | #DIV/0! |
| 100-333-100-000-369 | 369 | SBS | | 3,617 | | (3,617) | -100.00% |
| 100-333-100-000-410 | 410 | Professional & Technical Services | | 950 | 950 | - | 0.00% |
| 100-333-100-000-425 | 425 | Student Transportation | | 2,000 | 2,000 | - | 0.00% |
| 100-333-100-000-440 | 440 | Other Purchased Services | | 5,900 | 5,900 | - | 0.00% |
| 100-333-100-000-441 | 441 | Equipment Rentals | | 8,000 | 8,000 | - | 0.00% |
| 100-333-100-000-443 | 443 | Equipment Repair/Maint | | - | - | - | #DIV/0! |
| 100-333-100-000-451 | 451 | Teaching Supplies | | 30,477 | 30,000 | (477) | -1.57% |
| 100-333-100-000-471 | 471 | Textbooks | | - | - | - | #DIV/0! |
| 100-333-100-000-472 | 472 | Library Books | | 200 | 200 | - | 0.00% |
| 100-333-100-000-473 | 473 | Periodicals | | 200 | 200 | - | 0.00% |
| 100-333-100-000-479 | 479 | Other Supplies/Media | | 500 | 500 | - | 0.00% |
| 100-333-100-000-510 | 510 | Equipment | | - | - | - | #DIV/0! |
| Total | 100 | Regular Instruction | | 1,340,747 | 1,260,963 | (79,784) | -5.95% |
| Bilingual/Bicultural | | | | | | | |
| 100-333-120-000-315 | 315 | Cert-Teacher | 0.50 FTE | - | \$68,522.39 | 68,522 | #DIV/0! |
| 100-333-120-000-361 | 361 | Health/Life Insurance | | - | - | - | #DIV/0! |
| 100-333-120-000-364 | 364 | FICA | | - | - | - | #DIV/0! |
| 100-333-120-000-365 | 365 | TRS | | - | - | - | #DIV/0! |
| 100-333-120-000-366 | 366 | PERS | | - | - | - | #DIV/0! |
| 100-333-120-000-369 | 369 | SBS | | - | - | - | #DIV/0! |
| Total | 120 | Bilingual/Bicultural | | - | 68,522 | 68,522 | #DIV/0! |
| Special Education | | | | | | | |
| 100-333-200-000-315 | 315 | Cert-Teacher | 5.00 FTE | 375,124 | \$587,797.79 | 212,674 | 56.69% |
| 100-333-200-000-316 | 316 | Extra Duty Pay | | 950 | \$ 6,682 | 5,732 | 603.37% |
| 100-333-200-000-323 | 323 | NonCert-Aides | 15.80 FTE | 423,481 | \$1,119,839.02 | 696,358 | 164.44% |
| 100-333-200-000-361 | 361 | Health/Life Insurance | | 327,014 | | (327,014) | -100.00% |
| 100-333-200-000-364 | 364 | FICA | | 11,594 | | (11,594) | -100.00% |
| 100-333-200-000-365 | 365 | TRS | | 47,235 | | (47,235) | -100.00% |
| 100-333-200-000-366 | 366 | PERS | | 93,166 | | (93,166) | -100.00% |
| 100-333-200-000-369 | 369 | SBS | | 25,959 | | (25,959) | -100.00% |
| 100-333-200-000-451 | 451 | Teaching Supplies | | 1,500 | 1,500 | - | 0.00% |
| Total | 200 | Special Education | | 1,306,023 | 1,715,819 | 409,796 | 31.38% |
| Guidance | | | | | | | |
| 100-333-320-000-315 | 315 | Cert-Teacher | 0.80 FTE | 69,532 | \$ 78,777 | 9,245 | 13.30% |
| 100-333-320-000-361 | 361 | Health/Life Insurance | | 88 | | (88) | -100.00% |
| 100-333-320-000-364 | 364 | FICA | | 419 | | (419) | -100.00% |
| 100-333-320-000-365 | 365 | TRS | | 3,632 | | (3,632) | -100.00% |
| 100-333-320-000-454 | 454 | Office Supplies/Postage | | - | - | - | #DIV/0! |
| Total | 320 | Guidance | | 73,671 | 78,777 | 5,106 | 6.93% |
| Library Services | | | | | | | |
| 100-333-352-000-315 | 315 | Cert-Teacher | 0.00 FTE | 2,892 | \$ - | (2,892) | -100.00% |
| 100-333-352-000-323 | 323 | NonCert Aides | 0.00 FTE | - | - | - | - |
| 100-333-352-000-361 | 361 | Health/Life Insurance | | 4,279 | | (4,279) | -100.00% |
| 100-333-352-000-364 | 364 | FICA | | 419 | | (419) | -100.00% |
| 100-333-352-000-365 | 365 | TRS | | 3,632 | | (3,632) | -100.00% |

| Xoots Elementary School | | | FY 2025 | | FY2026 | | |
|---|--------------------|--------------------------------------|---------------------|-----------|---------------------|-------------------|-----------------|
| Account Code | Description | Comments | Rev #1 | | Proposed | \$ Change | % Change |
| 100-333-352-000-454 | 454 | Office Supplies/Postage | - | | - | - | |
| Total | 352 | Library Services | 11,222 | | - | (11,222) | -100.00% |
| <u>School Administration</u> | | | | | | | |
| 100-333-400-000-313 | 313 | Principal | 117,784 | \$ | 169,536 | 51,752 | 43.94% |
| 100-333-400-000-316 | 316 | Extra Duty Pay | - | | - | - | #DIV/0! |
| 100-333-400-000-361 | 361 | Health/Life Insurance | 22,092 | | | (22,092) | -100.00% |
| 100-333-400-000-364 | 364 | FICA | 1,693 | | | (1,693) | -100.00% |
| 100-333-400-000-365 | 365 | TRS | 14,668 | | | (14,668) | -100.00% |
| 100-333-400-000-390 | 390 | Mileage Reimbursement | - | | - | - | #DIV/0! |
| 100-333-400-000-410 | 410 | Professional & Technical | 350 | | 350 | - | 0.00% |
| 100-333-400-000-454 | 454 | Office Supplies/Postage | 4,000 | | 4,000 | - | 0.00% |
| Total | 400 | School Administration | 160,587 | | 173,886 | 13,299 | 8.28% |
| <u>School Administration Support</u> | | | | | | | |
| 100-333-450-000-324 | 324 | NonCert-Support | 60,600 | | \$149,608.39 | 89,008 | 146.88% |
| 100-333-450-000-329 | 329 | Substitutes/Temporary | 3,100 | \$ | 3,100 | - | 0.00% |
| 100-333-450-000-361 | 361 | Health/Life Insurance | 32,712 | | | (32,712) | -100.00% |
| 100-333-450-000-364 | 364 | FICA | 924 | | | (924) | -100.00% |
| 100-333-450-000-366 | 366 | PERS | 13,332 | | | (13,332) | -100.00% |
| 100-333-450-000-369 | 369 | SBS | 3,905 | | | (3,905) | -100.00% |
| Total | 450 | School Administration Support | 114,573 | | 152,708 | 38,135 | 33.28% |
| <u>Maintenance & Operations</u> | | | | | | | |
| 100-333-600-000-431 | 431 | Water & Sewer | 32,000 | | 32,000 | - | 0.00% |
| 100-333-600-000-434 | 434 | Other Utility Services | 575 | | 575 | - | 0.00% |
| 100-333-600-000-435 | 435 | Heating Electricity | 75,000 | | 45,000 | (30,000) | -40.00% |
| 100-333-600-000-436 | 436 | Electricity | 55,000 | | 45,000 | (10,000) | -18.18% |
| 100-333-600-000-438 | 438 | Heating Fuel | 15,500 | | 12,000 | (3,500) | -22.58% |
| Total | 600 | Maintenance & Operations | 178,075 | | 134,575 | (43,500) | -24.43% |
| Total | 100 | School Operating Fund | 3,184,898 | | 3,585,251 | 320,609 | 10.07% |
| Total | 333 | Xoots Elementary School | \$ 3,184,898 | \$ | \$ 3,585,251 | \$ 320,609 | 10.07% |



PACIFIC
HIGH SCHOOL

Fiscal Year 2025-2026 Projected

Location 994

| | | FY 2025 Rev #1 | FY2026 Proposed | \$ Change | % Change |
|------------------|-------------------------------|-------------------|--------------------|------------------|--------------|
| Fund 100: | School Operating | | | | |
| Function: 100 | Regular Instruction | \$ 410,172 | \$ 341,191 | \$ (68,981) | -16.82% |
| 200 | Special Education | 195,936 | 241,991 | 46,055 | 23.51% |
| 320 | Guidance | 118,950 | 145,353 | 26,403 | 22.20% |
| 400 | School Administration | 173,391 | 180,081 | 6,690 | 3.86% |
| 450 | School Administration Support | 51,252 | 69,732 | 18,480 | 36.06% |
| 600 | Maintenance & Operations | 21,384 | 21,368 | (16) | -0.07% |
| | Fund Total | 971,085 | 999,715 | 28,630 | 2.95% |
| | TOTAL | \$ 971,085 | \$ 999,715 | \$ 28,630 | 2.95% |

Pacific High School

| Account Code | Description | Comments | FY 2025 Rev #1 | FY2026 Proposed | \$ Change | % Change | |
|--------------------------------------|--------------------------------------|-----------------------------------|-------------------|--------------------|-----------------|----------------|----------|
| Regular Instruction | | | | | | | |
| 100-994-100-000-315 | 315 | Cert-Teacher | 2.66 FTE | \$ 274,564 | \$313,162.72 | \$ 38,599 | 14.06% |
| 100-994-100-000-316 | 316 | Certified Extra Duty Pay | | 4,025 | \$ 8,994 | 4,969 | 123.45% |
| 100-994-100-000-317 | 317 | Substitute - Certified | | 5,000 | \$ 5,000 | - | 0.00% |
| 100-994-100-000-327 | 329 | Substitute - Non-Cert | | 1,500 | \$ 1,500 | - | 0.00% |
| 100-994-100-000-361 | 361 | Health/Life Insurance | | 73,026 | | (73,026) | -100.00% |
| 100-994-100-000-364 | 364 | FICA | | 4,134 | | (4,134) | -100.00% |
| 100-994-100-000-365 | 365 | TRS | | 34,991 | | (34,991) | -100.00% |
| 100-994-100-000-369 | 369 | SBS | | 398 | | (398) | -100.00% |
| 100-994-100-000-410 | 410 | Professional & Technical Services | | 100 | 100 | - | 0.00% |
| 100-994-100-000-420 | 420 | Staff Travel | | 500 | 500 | - | 0.00% |
| 100-994-100-000-425 | 425 | Student Transportation | | 200 | 200 | - | 0.00% |
| 100-994-100-000-440 | 440 | Other Purchased Services | | 1,500 | 1,500 | - | 0.00% |
| 100-994-100-000-441 | 441 | Equipment Rentals | | 1,200 | 1,200 | - | 0.00% |
| 100-994-100-000-443 | 443 | Equipment Repair/Maint | | 1,000 | 1,000 | - | 0.00% |
| 100-994-100-000-451 | 451 | Teaching Supplies | | 7,184 | 7,184 | - | 0.00% |
| 100-994-100-000-458 | 458 | Gas/Oil | | 850 | 850 | - | 0.00% |
| Total 100 | Regular Instruction | | 410,172 | 341,191 | (68,981) | -16.82% | |
| Special Education | | | | | | | |
| 100-994-200-000-315 | 315 | Cert-Teacher | 1.00 FTE | 92,630 | \$ 162,648 | 70,018 | 75.59% |
| 100-994-200-000-323 | 323 | NonCert-Aides | 1.00 FTE | 32,430 | \$ 79,343 | 46,913 | 144.66% |
| 100-994-200-000-366 | 366 | PERS | | 7,135 | | (7,135) | -100.00% |
| 100-994-200-000-361 | 361 | Health/Life Insurance | | 50,291 | | (50,291) | -100.00% |
| 100-994-200-000-364 | 364 | FICA | | 1,813 | | (1,813) | -100.00% |
| 100-994-200-000-365 | 365 | TRS | | 11,637 | | (11,637) | -100.00% |
| 100-994-200-000-369 | 369 | SBS | | | | | |
| Total 200 | Special Education | | 195,936 | 241,991 | 46,055 | 23.51% | |
| Guidance | | | | | | | |
| 100-994-320-000-315 | 313 | Cert-Teacher | 1.00 FTE | 118,950 | 145,353 | 26,403 | 22.20% |
| Total 320 | Guidance | | 118,950 | 145,353 | 26,403 | 22.20% | |
| School Administration | | | | | | | |
| 100-994-400-000-313 | 313 | Principal | 1.00 FTE | 118,950 | 180,081 | 61,131 | 51.39% |
| 100-994-400-000-361 | 361 | Health/Life Insurance | | 37,226 | | (37,226) | -100.00% |
| 100-994-400-000-364 | 364 | FICA | | 1,710 | | (1,710) | -100.00% |
| 100-994-400-000-365 | 365 | TRS | | 14,815 | | (14,815) | -100.00% |
| 100-994-400-000-420 | 420 | Staff Travel | | 50 | - | (50) | -100.00% |
| 100-994-400-000-454 | 454 | Office Supplies/Postage | | 640 | - | (640) | -100.00% |
| Total 400 | School Administration | | 173,391 | 180,081 | 6,690 | 3.86% | |
| School Administration Support | | | | | | | |
| 100-994-450-000-324 | 324 | NonCert-Support | 0.50 FTE | 23,975 | 69,232 | 45,257 | 188.77% |
| 100-994-450-000-329 | 329 | Substitutes/Temporary | | 500 | 500 | - | 0.00% |
| 100-994-450-000-361 | 361 | Health/Life Insurance | | 19,647 | | (19,647) | -100.00% |
| 100-994-450-000-364 | 364 | FICA | | 355 | | (355) | -100.00% |
| 100-994-450-000-366 | 366 | PERS | | 5,275 | | (5,275) | -100.00% |
| 100-994-450-000-369 | 369 | SBS | | 1,500 | | (1,500) | -100.00% |
| Total 450 | School Administration Support | | 51,252 | 69,732 | 18,480 | 36.06% | |
| Maintenance & Operations | | | | | | | |
| 100-994-600-000-431 | 431 | Water & Sewer | | 11,016 | 11,000 | (16) | -0.15% |
| 100-994-600-000-434 | 434 | Other Utility Services | | 648 | 648 | - | 0.00% |
| 100-994-600-000-436 | 436 | Electricity | | 9,720 | 9,720 | - | 0.00% |
| Total 600 | Maintenance & Operations | | 21,384 | 21,368 | (16) | -0.07% | |

| Pacific High School | | Description | Comments | FY 2025 | FY2026 | \$ Change | % Change |
|---------------------|-----------|-----------------------|----------|------------|------------|-----------|----------|
| Account Code | | | | Rev #1 | Proposed | | |
| Total | 100 | School Operating Fund | | 971,085 | 999,715 | 2,227 | 0.23% |
| | Total 994 | Pacific High School | | \$ 971,085 | \$ 999,715 | \$ 2,227 | 0.23% |

VOCATIONAL CENTER

Fiscal Year 2025-2026 Projected

Location 400

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

Performing Arts Center

Fiscal Year 2025-2026 Projected Location 500



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

SITKA SCHOOL DISTRICT

Fiscal Year 2025-2026 Projected

Location 500 Performing Arts Center

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

FOOD SERVICES



Fiscal Year 2025-2026 Projected

Location ???

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

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

SITKA SCHOOL DISTRICT

Fiscal Year 2025-2026 Projected

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

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



**RESOLUTION OF THE SITKA SCHOOL BOARD OF EDUCATION
RESOLUTION NO. 2025-01**

RESOLUTION OPPOSING THE PROPOSED EXPANSION OF THE DEFINITION OF "LOCAL CONTRIBUTIONS" AND ITS IMPACT ON LOCAL SUPPLEMENTAL SUPPORT FOR SCHOOLS

WHEREAS, the Sitka School District (SSD) receives significant local financial support from the City and Borough of Sitka (CBS), which consistently funds the District to the statutory cap and provides additional in-kind contributions such as facility maintenance, Performing Arts Center support, student activities funding, and other services vital to educational operations; and

WHEREAS, the SSD's FY26 budget request includes a maximum allowable general fund contribution of \$7,972,424.04, alongside additional essential non-instructional and in-kind contributions, including approximately \$67,000 for Performing Arts Center utilities, \$125,000 for Performing Arts Center contracts, \$134,600 for student activities, and significant ongoing support through the maintenance of school buildings and Blatchley Pool operations; and

WHEREAS, the State Board of Education and Early Development is proposing new regulations expanding the definition of "local contribution" (4 AAC 09), beyond the federal definition of "current expenditures" used in the Impact Aid Program disparity test; and

WHEREAS the definition of the term "[current expenditures](#)", per 20 U.S.C. 7713(4), means expenditures for [free public education](#), including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities;

WHEREAS, this regulatory change may cause certain in-kind contributions and non-instructional financial support currently provided by CBS to be classified as part of the capped local contribution, thereby potentially forcing reductions in these services or in the instructional budget to maintain compliance with the new definition; and

WHEREAS, such a reclassification would have a significant adverse financial impact on SSD's FY26 budget and its ability to deliver quality education, as the District is already anticipating a substantial budget deficit of up to 3,916,800 without additional State funding; and

WHEREAS, the Sitka School Board fully recognizes the importance of meeting federal compliance standards for the Impact Aid disparity test and the severe consequences of non-compliance for State funding, but believes that this regulatory change disproportionately harms districts like Sitka that have longstanding, community-supported local partnerships and investments in education; and

WHEREAS the Federal Department of Education has NOT asked the State to solve this issue in this way; and

WHEREAS this proposal is a direct assault on local control because the community of Sitka voted in 2022 in favor of a ballot initiative to support student activities travel through a Marijuana Tax which in FY '24 contributed \$300,000, in FY'25 \$350,000, and in FY'26 has committed \$360,000; and

WHEREAS Sitkans voted in favor of a seasonal sales tax in 2023 that contributes to the major maintenance of school buildings which in FY '24 stands at \$772,942; and

WHEREAS the city and borough of Sitka contributes a total of \$9,731,9066.04 in total contributions; and

WHEREAS other local contributors include, but are not limited to, Sitka Tribe of Alaska, Sitka Sound Science Center, Charitable Trust Grants and if the proposed changes go through may impact those “in-kind” services and funding sources and

WHEREAS the new definition will impact the Sitka School’s budget by anywhere from \$2,000,000 to more than \$4,000,000 depending on final determination of “in kind donations” and how broadly defined local contribution is

WHEREAS, sudden implementation of this change without sufficient transition time jeopardizes SSD’s budget planning and local agreements developed in good faith with CBS.

NOW, THEREFORE, BE IT RESOLVED, that the Sitka School Board respectfully urges the State Board of Education and Early Development and the Alaska Department of Education & Early Development to:

1. Provide clear guidance and flexibility in the treatment of longstanding in-kind contributions and shared services agreements that have provided critical value to districts like Sitka without undermining compliance with federal requirements;
2. Work with the local schoolboards and superintendents to pursue Impact Aid compliance solutions that do not inadvertently penalize districts that have robust local support and collaboration;
3. Engage with school boards, superintendents, and municipal leaders across the state to ensure that future regulatory adjustments are transparent, predictable, and protect the educational opportunities of Alaska’s students.

BE IT FURTHER RESOLVED that the Sitka School Board authorizes the Board President and Superintendent to communicate this resolution to State and federal officials, and to advocate for a balanced solution that preserves both local partnerships and the integrity of State and federal education funding.

Adopted this 18th day of June, 2025, by the Sitka School Board.

Phil Burdick, President

To: School Board Members

From: Keri Gray

Date: May 19, 2025

Subject: Request for Maternity Leave for the 2025–2026 School Year

Dear Members of the School Board

I am writing to formally request a leave of absence for the upcoming school year due to my pregnancy. My expected due date is in October 2025, and I would like to take the remainder of the school year off following the birth of my child as active leave without pay.

Based on my current leave balances and anticipated accruals at the start of the year, I plan to use the following:

- 15 days of district-provided maternity leave
- Approximately 19 days of accrued sick leave
- Approximately 6 days of personal leave

After these days are used, I anticipate beginning unpaid leave around mid-December 2025, continuing through the end of the school year in May. I intend to return to work at the start of the 2026–2027 school year.

Please let me know if any additional documentation is needed or if you have any questions regarding this request. I appreciate your consideration and support during this time.

Sincerely,

Keri Gray

Sitka High Math Teacher

grayk@sitkaschools.org

ARTICLE III – PERSONNEL

Section 1 - LEAVES OF ABSENCE WITHOUT PAY

1.1 - General Conditions. A leave of absence without pay is not an interruption of the continuous service necessary to retain retirement, accumulated leave, or tenure rights. However, such leave time cannot be counted to acquire tenure rights, to accrue leave, or to advance on the salary schedule, except as noted below.

1.2 - Short Term Leave of Absence Without Pay. Short term leaves of absence without pay may be granted by the Superintendent of Schools after submission of the request through regular Administrative channels.

1.3 - Long Term Leave of Absence Without Pay. Long Term leaves of absence without pay shall be for a full year and may only be granted by the Board.

All leave applications to the Board, Active Leave Without Pay and Inactive Leave Without Pay, must be made as early as possible in the school year, but no later than March 1 of the school year preceding the school year for which the application is made. For compelling reasons, the Board may review an application received after March 1 . The applicant must provide the Board with a formal written plan stating the dates of leave and return, and justification for the leave of absence. An oral presentation of the application may be requested by the Board and/or the applicant.

Active Leave Without Pay: Active Leave Without Pay shall mean an approved long-term leave of absence without pay, with a guaranteed return to the teacher's former position. The Board retains sole discretion in how many leaves it will or will not grant. Teachers who are on Active Leave Without Pay shall notify the Superintendent of Schools on or before March 1 of their intention to return for the school term following their leave. Failure to do so will constitute the teacher's resignation.

Inactive Leave Without Pay: The Board agrees to pay the District's contribution to the teacher's salary for retirement if the approved leave is for one of the following reasons:

1. State Political Office
2. State or National NEA Office
3. Teacher exchange program
4. An activity approved by the School Board, which has as its primary purpose improvement of teaching performance.

The teacher shall reimburse the District for all costs in connection with required TRS contributions made by the District for a teacher on Active Leave Without Pay.

An Inactive Leave Without Pay is defined as an approved long-term leave without pay, without a guarantee of immediate employment upon return from the leave period. An unlimited number of Inactive Leave Without Pay may be approved by the Board. A teacher returning from a Inactive Leave Without Pay will remain on leave status until he/she can be assigned to a vacant position for which he/she is qualified, and must accept or reject the assigned position. Failure to accept will constitute the teacher's resignation.

An approved Active or Inactive Leave Without Pay may be rescinded upon the mutual agreement of the Board and the teacher. Any substantial deviation from the plan by the teacher on Active Leave Without Pay, without prior approval from the Superintendent, may result in disciplinary action.



Sitka School Board

2025-2026 Board Meeting Dates

Meeting dates may change.

Meetings are held the first Wednesday of the month at Harrigan Centennial Hall (unless otherwise noted) at 5:45 p.m.

Special meetings are scheduled as needed.

The public will be notified when any special meetings are scheduled.

- August 13, 2025
- September 3, 2025
- October 1, 2025
- October 24-25, 2025 – School Board Retreat with AASB
- November 5, 2025 - Sitka High School Library
- November 13-16, 2025 – AASB Annual Conference, Anchorage
- December 3, 2025
- January 7, 2026
- February 4, 2026
- March 4, 2026 - Sitka High School Library
- April 1, 2026 - Sheet'ka Kwaan Nakahidi Community House
- May 6, 2026
- June 17, 2026 - District Office Boardroom

“Sitka Schools: Discovering potential, nurturing growth, and inspiring lifelong curiosity”