



SITKA

SCHOOL DISTRICT
DISCOVER | NURTURE | INSPIRE

2017-2018 Budget



Prepared by:

Dr. Mary Wegner, Superintendent
Cassee Olin, SFO, Business Manager
Sarah Ferency and Phil Burdick, Co-Assistant Superintendents

FY18 Budget Adoption Date: April 18, 2017



SITKA

SCHOOL DISTRICT
DISCOVER | NURTURE | INSPIRE

300 Kostrometinoff Street
Sitka, Alaska 99835
Phone: (907) 966-1254
Fax: (907) 966-1260
www.sitkaschools.org
olinc@sitkaschools.org

April 28, 2017

Dear Mayor Hunter and Members of the Assembly,

On behalf of the Sitka School District Board, it is once again our pleasure to submit this year's budget for your consideration. Attached is a document that is an end product of our new budget process and many hours of work and analysis. I am proud to say that our District takes the new budget building process very seriously, and in doing so, carefully weighs the impact and the effectiveness of the dollars we spend educating kids. Also paramount to this process is the time we spend listening to our citizens, parents, administration, teachers, staff, students, and fellow board members to best meet the educational expectations of our community.

It is with a mixed sense of success and loss that we submit our request for \$6,183,762 for the general operations of the school district (instructional), \$433,759 for various school related expenditures (non-instructional) and \$150,000 for major maintenance (reimbursable) for a total of \$6,767,521. While our preliminary budget initially reduced the city's contribution by \$239,229, we, as the School Board, feel that this reduction will no longer allow us to have low-class sizes at the elementary levels and it could also cause significant programs changes.

Our revenue assumptions in this budget include the Governor's proposed K-12 funding package, which holds funding at last year's levels. If the Legislature fails to provide flat funding or funds at less than the anticipated amount, we will come back to the Assembly to request additional funds in order avoid layoffs and significant program changes.

It is important to note that this budget assumes a full reduction of the Timber Receipts revenue that has passed through the Assembly to the School District over the years. As of today there is a possibility of a reauthorization of the Secure Rural Schools, and Community Self-Determination Act. It is being worked on in Washington D.C., and we remain hopeful that it will be reauthorized.

Please feel free to contact us with any questions or concerns that you may have. We are all blessed that Sitka's Schools continue to enjoy the support of a very education-oriented community by ways and means that stretch far beyond the enclosed budget. We as a Board recognize and believe that kids are Sitka's top priority, and look forward to working with you on their behalf.

Sincerely,

Cass Pook, President



FY2018 OPERATING BUDGET

SUMMARY PAGE

FY2018 City and Borough of Sitka Funding Request

Operational (Instructional) Support	6,183,762
Various School Related Expenditures(Non-Instructional)	433,759
Major Maintenance Reimbursable	<u>150,000</u>
Total City Funding Request	6,767,521

Additionally, the District is seeking a formal commitment from the City and Borough of Sitka (CBS) Assembly that, if the federal Secure Rural Schools could be re-authorized will continued to be distributed 50% CBS and 50% SSD after the Title II commitments have been accomodated.

Revenues

Total Budgeted Revenues	19,263,320	
Transfer from Operating Fund Balance	<u>1,247,642</u>	
FY2018 Final Budgeted Revenues and Transfers (Before On Behalf)		20,510,962

Expenditures

Total Budgeted Expenditures	<u>20,510,962</u>	
FY2018 Final Budgeted Expenditures and Transfers (Before On Behalf)		20,510,962

Difference 0

	<i>On Behalf</i>	<u>1,583,757</u>
<i>Final Revenue and Expenditures including On Behalf</i>		<u>22,094,719</u>

FY2018 Final Budgeted Operating Fund Fund Balance

Fund Balance June 30, 2017 (est)	809,438
Non-Spendable Fund Balance	0
Board Approved Transfer for FY2018 Budget	<u>(179,131)</u>
Fund Balance June 30, 2018(est)	630,307

Introductory Section



April 18, 2017
Members of the Sitka School Board

The FY18 Budget is being presented for review by the Sitka School District School Board and all other interested parties. The budget document and the audited financial statements are the two primary publications that communicate the District's financial position and future plans for spending.

The School Board instituted a new budgeting process, and consequently the superintendent and the business manager have created these new budget documents. In following the Meritorious Budget Award (MBA) program criteria, established by the Association of School Business Officials International, we feel that this document provides a comprehensive representation of the FY18 Budget.

The budget presented before you includes sections that provide Introductory, Organizational, and Financial information for the reader. Each major section provides readers with critical information to better understand the Sitka School District budget.

INTRODUCTORY COMPONENT

BUDGET PROCESS

In 2012 the Board decided to better align the district's strategic plan and the goals using the school board goals as a basis for the strategic plan. This re-sought to actionalize the school board goals so that projects could be to help achieve the school board goals. Specifically, the strategic plan group identifies two of the school board goals to focus on for a two-year time. The first year involves the development of a Theory of Action and an Research question for each of the goals selected by the stakeholder group. projects are also identified to help answer the Action Research question. The then implemented the second year of the two-year strategic plan cycle.



school board alignment implemented stakeholder period of Action Specific projects are

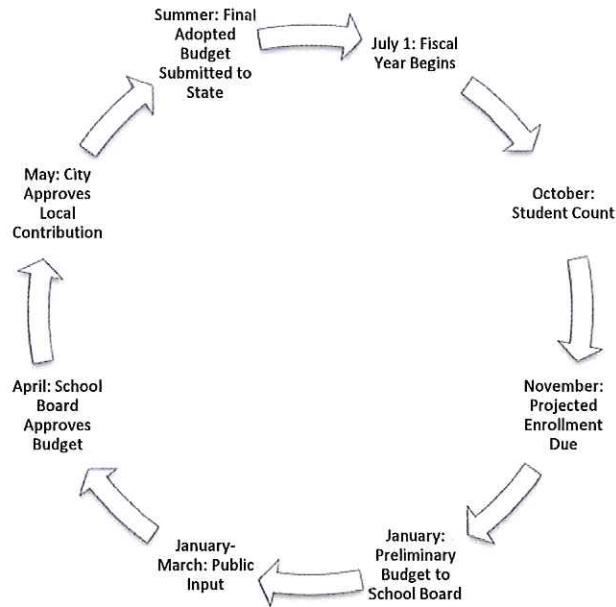
The shift in our strategic planning process was necessary because we felt overwhelmed with too many unfunded mandates consuming our focus and time, and consequently we found that we were not doing strategic planning on a regular basis, as it felt like one more thing to do that was unconnected to our daily work. Since the school board goals guide our daily work, we decided to flip the model and instead use the school board goals as the basis for the strategic plan. Our new process also allows us to measure progress towards our school board goals, and it helps us work collaboratively throughout the district on projects that strategically move the district forward in terms of providing the best educational system we can to our students.

During the 2014-15 school year, the school board set a goal of revising the annual budgeting process. This goal was met when the school board decided to move from a Line Item (roll-over) budget to an Outcome (initiative-based) budget. It was expected that the transition would take more than one year to complete, and consequently the FY17 budget was developed using the old model; however, staff and community members were invited to be more active participants

during the budget hearing process. The new budget process will be first used to develop the FY18 budget. As part of the transition process and to ensure accuracy of the new budget process, both the old and the new processes will be used to develop the FY18 budget.

In January, a preliminary budget is presented to the school board. The preliminary budget is set by projected enrollment figures for the subsequent year. Based on the projected enrollment, administration determines what resources will be available to fund education and meet the needs of the community.

From January through March, budget hearings and worksessions further staff and community input. the school board and city assembly once to inform the assembly of the budget. In April, the school board budget to be presented to the city city must approve an annual to Sitka School District within thirty AS 14.14.060. If the local is different than the amount of funding, the school board will take to approve an adjusted budget submitted to the Alaska Department and Early Development. **Figure 1: Development Timeline**



several are held for Additionally, meet at least status of our approves the assembly. The appropriation (30) days per appropriation requested action in June before it is of Education Budget

Relevant State Statute

Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings. (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

Relevant Borough Code

Section 10.03 Budget

The superintendent of schools shall submit an annual budget which shall first be approved by the school board; and public hearings shall be held prior to the submission of said budget to the assembly. The budget shall be submitted to the assembly at a date no later than that prescribed by state law, in order for the assembly to determine the amount to be made available from local sources for school purposes.

Relevant District Policy

BP 3100

Budget

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

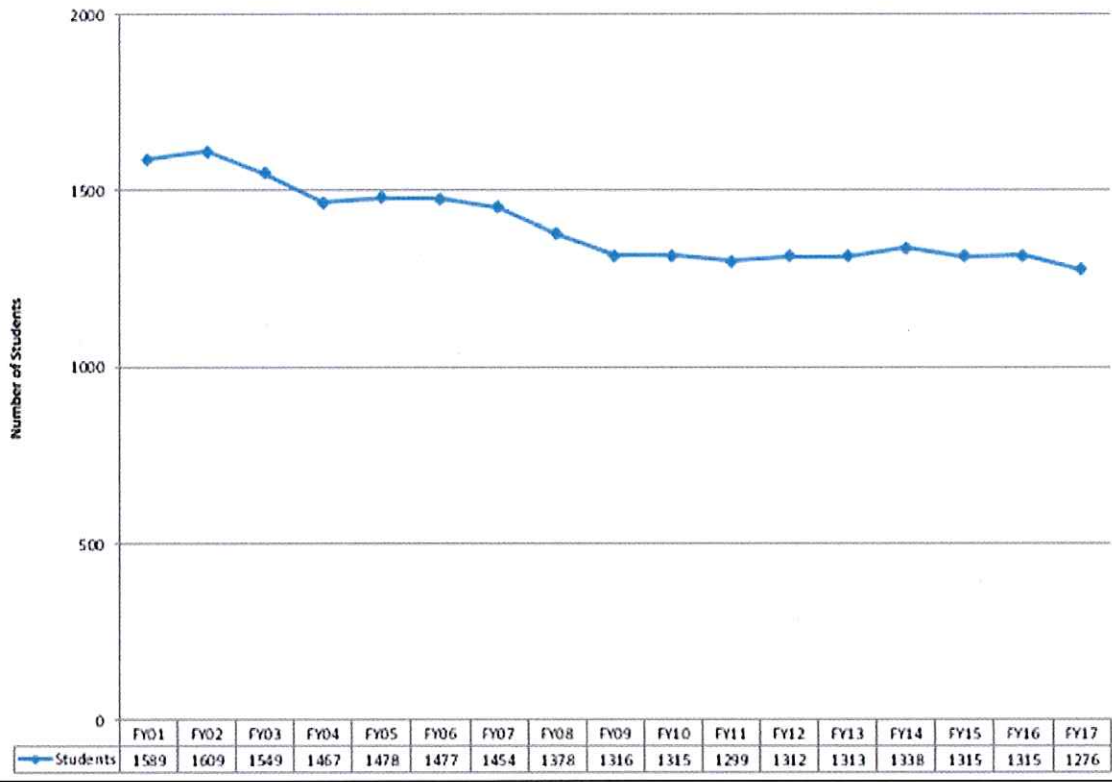
The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee in consultation with the school board shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance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

PROJECTED ENROLLMENT

Based on the October 20 day count period, the following steps were taken by the District in order to estimate student enrollment. Student enrollment is projected to be 1,253 in FY18.

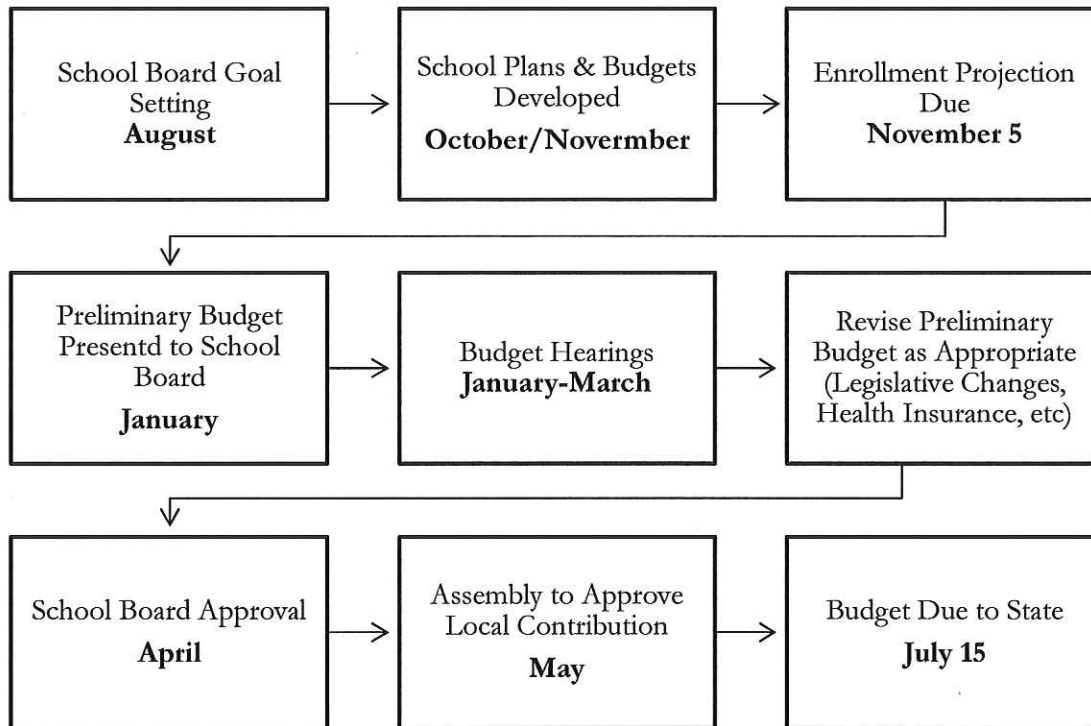
1. Students at Baranof and Keet Gooshi Heen Elementary Schools, Blatchley Middle School, and REACH are moved ahead one grade level, assuming 100% cohort survival. If known, adjustments will be made for planned transfers and arrivals.
2. Incoming kindergarten students are based on the average actual enrollment for the prior 3-years with adjustments made for a specific circumstance (significant construction project ended).
3. Sitka High School students are based on the average of actual enrollment for the prior 3-years combined with a cohort survival analysis.
4. Pacific High School is a school of choice that requires an application process. Students are based on the average actual enrollment for the prior 3-years with adjustments made for a specific circumstance (school remodel years had lower enrollment than usual).
5. Raven's Way is always estimated at 8 students.
6. Preschool is always estimated at 5 students. (Note: Each preschool student counts as .25 FTE)

History of Student Enrollment



ANNUAL TIMELINE

The school board and school district administrators begin the budget process in August of each year for the upcoming school year. The annual timeline for our local school district budget process is captured in the diagram below, which is an expanded process from the budget timeline development process previously shared.

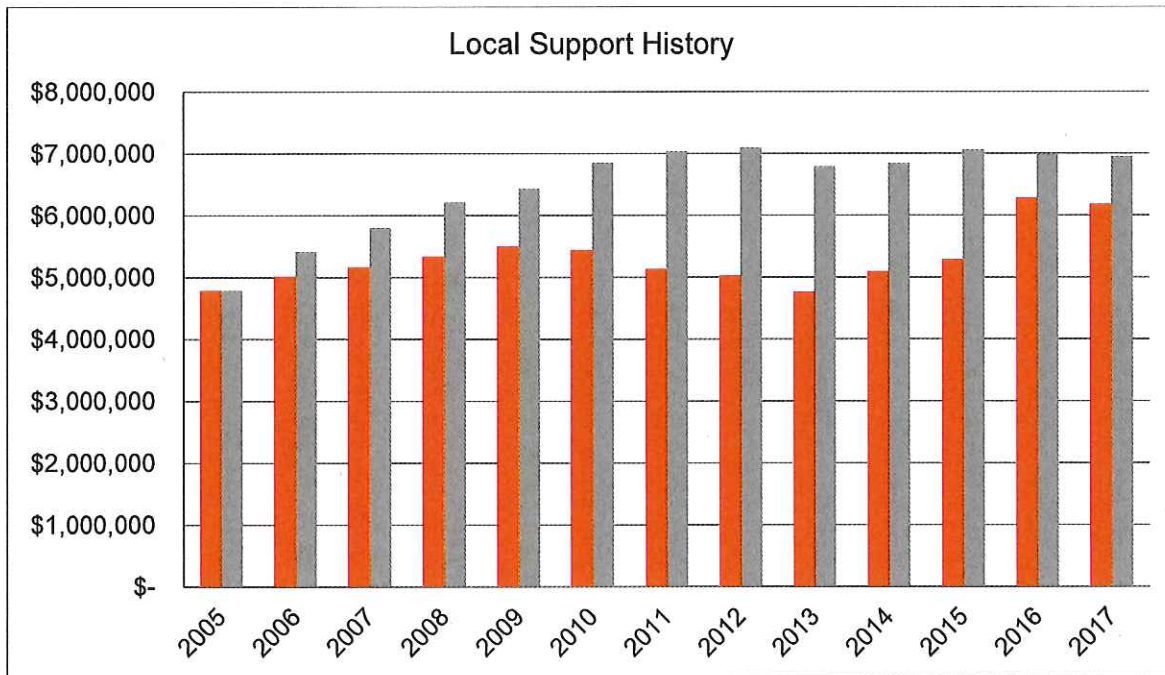


REVENUE BUDGET

The general fund revenue budget of \$19,011,922 was based on a projected enrollment of 1,253 ADM. The biggest factor determining Sitka School District's operating revenue is the State's foundation formula. In FY18, the formula will be based on 1.195% of ISER (area cost differential); an intensive multiplier of 13; and a base student allocation of \$5,930. An overall revenue reduction of \$563,025 is due to lower student enrollment from FY17.

Sitka School District's preliminary budget was based on a local contribution of \$239,229 less than we received in FY17. A local contribution funding level will be officially adopted by the school board in April of 2017. On or before April 30, 2017, Sitka School District's funding request will be transmitted to the City of Sitka per AS 14.14.060 (c).

During the subsequent thirty (30) day window, in which the city must determine the total amount of money to be made available from local sources for school purposes, the city assembly set the local contribution at \$5.9 million. The city assembly also contributes \$583,759 to support the operation of the Blatchley pool, Community Schools, student activities, and major maintenance reimbursement. (See below chart for local funding history)



The local contribution maximum (cap) comes from a calculation defined by State statute (AS 14.17.510). The “cap” increases each year based on both the full taxable value of City and Borough of Sitka as well as basic need determined in the Foundation Formula – both factors have seen increases over the prior year. The Sitka School District received the 2016 Full Value Determination from the Department of Commerce Community and Economic Development in the amount of \$1,245,005,400.

In FY17, on-behalf relief from the State decreased. The actuarial rate for both retirement plans is set to decrease over last year’s rates. See the following breakdown for on-behalf rates for FY17. While the rates have decreased, resulting in a loss of revenue of approximately \$563,948, the expense side of the budget will see an equivalent adjustment, to make the net impact on the FY17 budget zero.

FY16	Employer Rate		On-behalf		Actuarial Rate
TRS	12.56%	+	16.71%	=	29.21%
PERS	22.00%	+	5.19%	=	27.19%
FY17	Employer Rate		On-behalf		Actuarial Rate
TRS	12.56%	+	15.46%	=	28.02%
PERS	22.00%	+	4.14%	=	26.14%

In order to present a balanced FY17 budget, additional resources were made available from the District’s reserves, budgeted at \$1,328,699.

The following fund transfers are proposed for FY18 for a total of \$850,021:

- Pupil Transportation \$295,000
- Community Schools \$131,940
- Food Service \$200,000
- Equipment and Textbooks \$22,566
- Recycling \$25,515
- Pool \$125,000

- Ventures \$50,000

EXPENSE BUDGET

Total general fund expenses are set to decrease by \$1,166,162 from FY17. The following significant elements presented within the FY18 budget have contributed to this overall number:

- Total salary costs decreased by \$560,773 from FY17. This includes the following:
 - Increases due to step and column movement
 - Increases in associated salary expenses (e.g., PERS, TRS, Medicare, SBS)
 - Reduction in staffing levels due to lower student enrollment, as described below
- Health insurance rates are projected to increase by 12%. This adjustment contributed to an overall increase of \$171,689 to the cost of meeting our benefits obligations to staff from FY17
- English Language Arts instructional materials were purchased in FY17 at a cost of \$263,000, which is not an expected cost for FY18
- A 10-year trend data analysis of utilities and fuel oil resulted in a \$268,242 decrease from FY17
- The remaining reduction comes from smaller dollar amounts gathered from a variety of sources

To reflect reduced student needs, the following staffing changes are being proposed:

- Reduction by 2.0 FTE Teachers due to decreasing enrollment at the elementary levels, which is expected to be achieved through attrition
- Reduction by 4.0 FTE Para Professionals due to projected decrease in number of students who need intensive special education services, as is the normal process at this point in the year

With these reductions in place, we have confidence that we can maintain the following staffing levels. The formulas noted below ensure scalability within the District, and help administration in distributing staff equitably among the schools.

Bottom Line

Historically, we would have come to you with a budget deficit of \$1,723,024; however, with our new budget process that relies upon trend data analysis and is responsive to changing needs, we present you an FY18 budget deficit of \$445,851. It should be noted that we reduced a potential FY18 budget deficit of \$1,295,872 due to savings from a mindset that has been established throughout the district related to non-personnel efficiencies, coupled with a mild winter last year. We understand that we are in the preliminary stages of our FY18 budget, and we will update the budget as information evolves.

SITKA HIGH SCHOOL / BLATCHLEY MIDDLE SCHOOL STAFFING (2017 – 2018)

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>TARGET NUMBERS</u>	<u>NOTE</u>
Principal		1 per school	
Assistant Principal of Academics	200-300 >300	.50 per school 1 per school	
Assistant Principal of Co-Curricular Activities	High School	1 per school	
Classroom Teachers (academic and electives)	All	1:16 students	Does not include: Districtwide Specialists
Special Education Teachers	All	1:18 students	Does not include: Districtwide Specialists
Librarian	All	1 per 400 ADM	
Counselor	All	1 per 300 ADM	
Secretary/Accounting	All	1 per 200 ADM	
Registrar	High School	1 per 300 ADM	

KEET GOOSHI HEEN & BARANOF ELEMENTARY SCHOOLS STAFFING (2017 – 2018)

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>TARGET NUMBERS</u>	<u>NOTE</u>
Principal	All	1 per school	
Classroom Teachers	K-1 2-3 4-5	1 per 18 students 1 per 20 students 1 per 24 students	Does not include: Districtwide Specialists
Elective Teachers (Music, PE)	K-1 2-5 K-2 3-5	1 PE 1 PE 1 Music 1 Music	
Special Education Teachers	All	1:15 students	Does not include: Districtwide Specialists
Reading Specialists	Title I	1 per school	
Librarian	2-5	1 per school	
Librarian Aide	PK-1	.50 per school	
Counselor	All	1 per school	
Secretary	All K enrollment	1 per 200 ADM .50 per school	

PACIFIC HIGH SCHOOL STAFFING (2017 – 2018)

<u>POSITION</u>	<u>SCHOOL ENROLLMENT</u>	<u>TARGET NUMBERS</u>	<u>NOTE</u>
Principal		1 per school	
Classroom Teachers (academic and electives)	All	1:12 students	Does not include: Districtwide Specialists
Special Education Teachers	All	1:18 students	Does not include: Districtwide Specialists
Secretary/Registrar	All	.50 per 50 ADM	

BUDGET HEARINGS / PRESENTATIONS

Prior to submitting the budget to City and Borough of Sitka, the Sitka School District will hold seven (7) public hearings and worksessions in accordance with the budget development calendar. Public comments are encouraged, and a live radio question and answer session is planned to facilitate public engagement in our budget development.

January 10, 2017: Preliminary Budget presented at School Board Meeting

January 11, 2017: School Board/Assembly Budget Worksession

January 30, 2017: Staff Budget Hearing

February 9, 2017: Community Budget Hearing

February 21, 2017: Raven Radio Budget Questions and Answers

February 28, 2017: Budget Worksession

March 2, 2017: School Board/Assembly Budget Worksession

March 28, 2017: Budget Worksession

April 18, 2017: Final Budget Hearing and Adoption

Respectfully Submitted,

Mary Wegner, Ed.D.
Superintendent

Cassee Olin, SFO
Business Manager

Organizational Section



ORGANIZATIONAL COMPONENT

Sitka is the largest city within the City and Borough of Sitka, which is a unified city-borough located on the west side of Baranof Island in the Alexander Archipelago of the Pacific Ocean. Sitka is the only town in Southeast Alaska that directly faces the Gulf of Alaska, and is located in an area known as the Inside Passage. Sitka is situated in the Tongass National Forest, which is the largest temperate rainforest in the world. Sitka is Alaska's 4th largest city by population (8,881 in the 2010 census with most recent population noted as 9,061) and the largest city by area in the United States (4,811 square miles).

The Home Rule Charter for the City and Borough of Sitka was adopted on December 2, 1971. The governing body of the municipality is a 7-member elected at-large Assembly, one of whom is elected by the citizens as Mayor. The Mayor presides over Assembly meetings and represents the Assembly at events and for official documents. A Municipal Administrator is appointed by the Assembly to be the chief administrative officer of the municipality.

The Sitka School District operates a public school system to meet the educational needs of the citizens of Sitka, as permitted by Alaska State Statutes 14.14.060 and 29.35.160. Article X of the City and Borough of Sitka's Home Rule Charter delegates the administrative responsibility of running the public education for the municipality of Sitka to a 5-member elected school board.

Sitka has a rich history that includes both a vibrant Alaska Native Tlingit culture and a Russian influence. The Tlingit people settled in Sitka's original location over 10,000 years ago, and the Russians settled Old Sitka in 1799. Sitka was the location of the Russian capital city and was Alaska's first capital city. Sitka is the location where the transfer ceremony was held when the United States purchased Alaska from Russia in 1867. Sitka is the location of Camp #1 of the Alaska Native Brotherhood.

According to the 2010 census, the majority of Sitkan's are White (65%) with Alaska Native/Native Americans making up 25% of the population. The remaining population is made up of individuals who are Asian/Pacific Islander (9%), African American (1%), and other races (2%) with 5% of the population being Hispanic/Latino American of any race.

There are 1,276 students in the Sitka School District, which serves students who live in Sitka in grades pre-kindergarten through 12th grade. The district offers educational choice by way of a homeschool program and an alternative high school. The district partners with local organizations to enhance and extend the educational opportunities offered to students. The partners include but are not limited to the Central Council Tlingit Haida Indian Tribes of Alaska's Head Start, Island Institute, Sitka Conversation Society, Sitka Fine Arts Camp, Sitka National Historic Park, Sitka Sound Science Center, and the Sitka Tribe of Alaska. The Sitka School District is the 2nd largest employer in Sitka.

MISSION

Discovering potential, nurturing growth, and inspiring lifelong curiosity.

VISION

Educating our children to realize their potential and contribute in a connected global society.

VALUES

- Children as the top priority
- Academic excellence
- High-quality staff
- Cultural understanding, respect, and equity
- Education as a community responsibility
- Holistic educational opportunities
- Preparing children to make effective life choices
- Community and global citizenship

BOARD GOALS

The Sitka School District will:

- Close the achievement gap for all demographics
- Improve the positive response rates on the School Climate and Connectedness Survey in the areas of respectful climate, school safety, and student and parent involvement

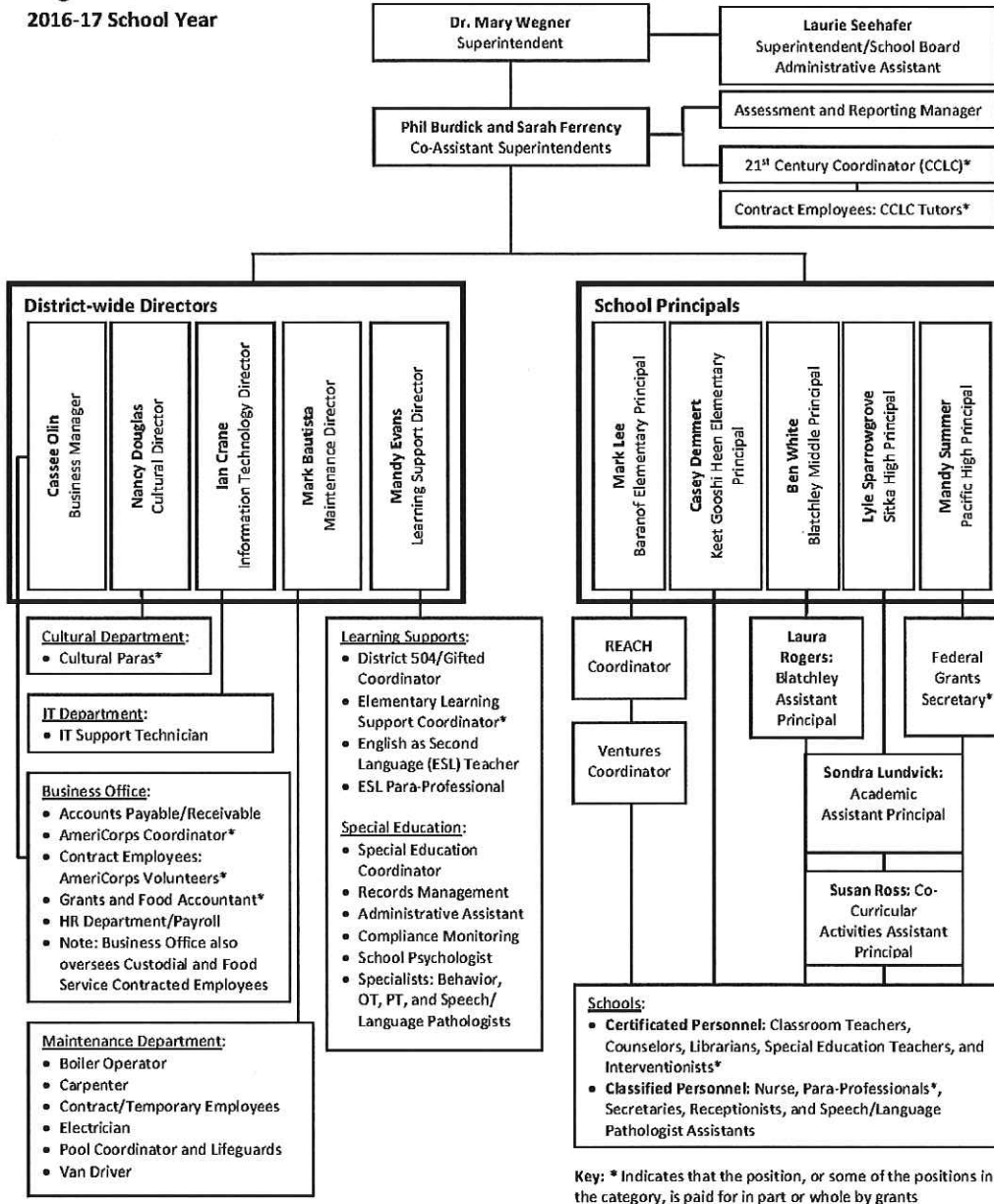
ORGANIZATIONAL CHART

Sitka, Alaska



sitkaschools.org
Sitka School District

Organization Chart 2016-17 School Year



SCHOOL ADMINISTRATION

The Sitka School District provides educational opportunities to just under 1,300 students at five schools sites in the city of Sitka. Schools range in sizes from about 40 students to over 400 students.

SCHOOL INITIATIVES

Baranof Elementary School

- Continue to build our Language Arts multi-tiered system of support, providing high-quality Tier 1 instruction along with interventions based on data and student need.
- Continue to build our Math multi-tiered system of support, providing high-quality Tier 1 instruction along with interventions based on data and student need.

Keet Gooshi Heen Elementary School

- Continue to build our Language Arts multi-tiered system of support, providing high-quality Tier 1 instruction along with interventions based on data and student need.
- Continue to build our Math multi-tiered system of support, providing high-quality Tier 1 instruction along with interventions based on data and student need.

Blatchley Middle School

- Build a greater sense of school community and connectedness among all shareholders.
- Using data to inform instructional practices.

Sitka High School

- Implement a screener/diagnostic tool to improve student achievement.
- Planning and supporting a credit recovery program.

Pacific High School

- Improve student achievement through implementation of competency-based education with a focus on multi-tiered systems of support.
- Foster student engagement through restorative practices and positive behavior intervention supports.

DEPARTMENT INITIATIVES

Business Office

- Finalize the Outcome-Based Budget Book and process
- Develop a Substitute Handbook

Cultural Department

- Increase school year culturally responsive teaching opportunities
- Continue planning and integration of culturally responsive artist and Elder/Culture Bearer residencies

Information Technology Department

- Upgrade core network equipment to provide better stability and access to all resources in a media-intense environment and leverage funding currently available through E-rate
- Upgrade backup and disaster recovery equipment to ensure the safety of all our data and leverage a free hardware upgrade promotion, as our device is reaching end of life

Learning Support Department

- Creating and implementing a culturally responsive social emotional learning plan for the district
- Creating and implementing a collaborative preschool plan

Maintenance Department

- Refine our service delivery model (roles and responsibilities) in light of a new employee
- Strategically plan to provide our current level of service to schools with decreasing budgets

Office of the Superintendent

- Implement Strategic Plan including Action Research projects and Mission Statement rebranding
- Support teachers in understanding and implementing the overarching goal of our work, which is quality Tier I instruction for every student in every classroom

School Board

- Develop a Policy Review Committee
- Enhance the New Member Orientation Process

FUND TYPES AND BASIS OF ACCOUNTING

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Governmental Funds

Governmental fund operations are focused on the measurement of the sources and flow of current financial resources. This measurement is unique in that generally only current expendable financial resources are accounted for in this group. Governmental funds consist of the following fund types:

General Fund - The general District activities are recorded in the General Fund. The revenues of the General Fund are derived primarily from the City and Borough of Sitka and allocations received from the State of Alaska and the United States government. Primary expenditures in the general fund are made for student instruction, operation of plant, and administration.

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2001.

Special Revenue Funds - These funds account for revenues from specific revenue sources including food sales, transportation, grants from the State of Alaska and United States government, and transfers from the General Fund designated to finance particular functions and activities.

Capital Projects Fund – This fund is used to account for the purchase of movable equipment and furnishings for new and remodeled schools. All costs associated with construction, major maintenance, remodel work, and renovations are accounted for by the City and Borough of Sitka.

Fiduciary Funds

This fund category is used to account for those assets which the District holds on behalf of others as their agent.

Student Activity Fund - The Student Activity Fund accounts for each Sitka School District school's individual activity account which sponsors student activities within the school such as athletics and student clubs.

Financial Section



Sitka School District
2018 Adopted Budget

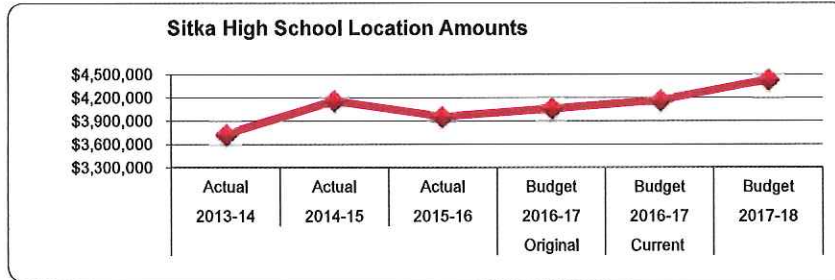
Title	2017 First Revision Budget		2018 Adopted Budget	
	First Revision Budget	% Of Budget	Original Budget	% Of Budget
City/Borough Appropriation	6,183,762	29.29%	6,183,762	30.15%
Misc Local Revenue	30,000	0.14%	30,000	0.15%
E-Rate	125,000	0.59%	135,000	0.66%
Quality Schools	44,662	0.21%	43,506	0.21%
Foundation	13,372,679	63.33%	12,811,052	62.46%
Impact Aid	30,000	0.14%	60,000	0.29%
Other Direct Fed. Rev (Secure Rural Schools)	0	0.00%	0	0.00%
Revenue Before FB Transfer	19,786,103		19,263,320	93.92%
Transfer from Pupil Transportation	0		390,000	1.90%
Transfer from Community Schools	0		131,940	0.64%
Transfer from Food Service	0		200,000	0.98%
Transfer from Equipment And Textbooks	0		22,566	0.11%
Transfer from Recycling	0		25,515	0.12%
Transfer from Pool	0		145,572	0.71%
Transfer from Ventures	0		102,918	0.50%
Transfer from Performing Arts Center	0		50,000	0.24%
Transfer from Operating Fund Reserves	1,328,699	6.29%	179,131	0.87%
Total Revenue and FB Transfer	20,810,102		20,510,962	
Expense				
Sitka High School	4,165,647	20.31%	4,429,778	21.60%
Reach	174,777	0.85%	173,030	0.84%
Blatchley Middle School	3,030,666	14.78%	3,284,994	16.02%
Keet Gooshi Heen	4,367,359	21.29%	4,405,101	21.48%
Baranof Elementary	2,641,653	12.88%	2,604,204	12.70%
Pacific High School	567,095	2.76%	601,036	2.93%
District Wide Service	1,349,880	6.58%	1,186,045	5.78%
Performing Arts Center	241,286	1.18%	207,636	1.01%
Technology	579,607	2.83%	567,566	2.77%
Special Education	1,034,533	5.04%	843,180	4.11%
School Board	56,387	0.27%	51,137	0.25%
District Office	648,282	3.16%	611,329	2.98%
Business Office	334,034	1.63%	327,462	1.60%
Maintenance	1,267,003	6.18%	1,218,464	5.94%
Total Before On Behalf	20,458,210		20,510,962	
Revenue (w/o tsfrs) vs. Expenditure	(0)		(0)	Revenue (w/o tsfrs) vs. Expenditure
Final Total Fund Balance July 1, 2016	2,100,486		2,138,137	Final Total Fund Balance July 1, 2016
Est. Total Fund Balance July 1, 2017	809,438		809,438	Est. Total Fund Balance July 1, 2017
Non-Spendable Fund Balance	(37,651)		(179,131)	Non-Spendable Fund Balance
Unassigned Fund Balance	771,787		630,307	Unassigned Fund Balance
<i>On Behalf TRS & PERS</i>	<i>1,556,461</i>		<i>1,583,757</i>	<i>On Behalf TRS & PERS</i>
Final Expense Total	22,366,563		22,094,719	

**SITKA SCHOOL DISTRICT
2017- 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 011 Sitka High School

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,072,820	\$ 2,348,661	\$ 2,230,355	310 Certificated Salaries	\$ 2,218,119	\$ 2,221,969	\$ 2,407,346	\$ 185,377	8%
307,779	386,625	372,399	320 Non-Certificated Salaries	361,793	416,068	444,223	28,155	7%
794,657	974,593	955,387	360 Employee Benefits	1,036,457	1,080,555	1,224,412	143,857	13%
<u>3,175,256</u>	<u>3,709,879</u>	<u>3,558,141</u>	Subtotal - Personnel Services	<u>3,616,369</u>	<u>3,718,592</u>	<u>4,075,981</u>	<u>357,389</u>	<u>10%</u>
2,190	7,489	1,497	410 Professional and Technical Services	500	500	500	-	0%
8,567	127	-	420 Staff Travel	2,520	2,520	2,520	-	0%
45,360	15,180	45,120	425 Student Travel	10,500	10,500	10,500	-	0%
35,310	36,537	33,865	430 Utility Services	29,620	33,870	34,870	1,000	3%
336,505	263,982	187,404	435 Energy	275,405	275,405	185,415	(89,990)	-33%
6,673	6,474	7,996	440 Other Purchased Services	17,620	17,870	17,870	-	0%
71,730	91,261	81,094	450 Supplies, Materials and Media	77,680	79,180	74,912	(4,268)	-5%
4,320	4,720	5,110	490 Other Expenses	5,000	5,110	5,110	-	0%
40,658	22,721	33,088	510 Equipment	22,100	22,100	22,100	-	0%
<u>551,313</u>	<u>448,491</u>	<u>395,174</u>	Subtotal - Non Personnel	<u>440,945</u>	<u>447,055</u>	<u>353,797</u>	<u>(93,258)</u>	<u>-21%</u>
<u>\$ 3,726,569</u>	<u>\$ 4,158,370</u>	<u>\$ 3,953,315</u>	Location Totals	<u>\$ 4,057,314</u>	<u>\$ 4,165,647</u>	<u>\$ 4,429,778</u>	<u>\$ 264,131</u>	<u>6%</u>



**SITKA SCHOOL DISTRICT
2017-2018 Budget**

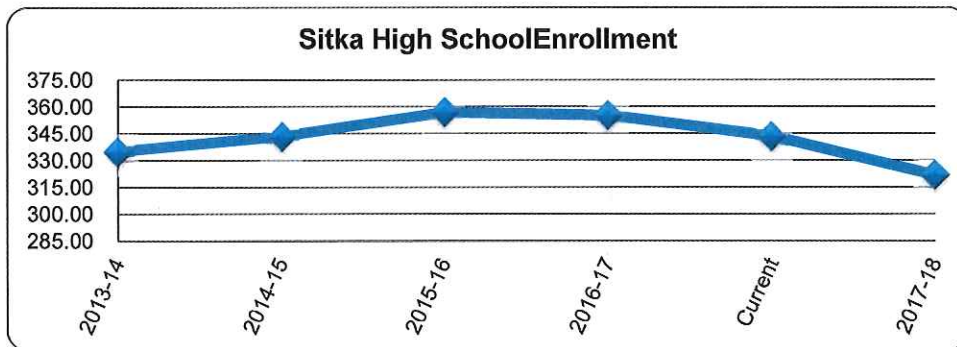
Fund: 100 General Fund - Expenditures
Location: 011 Sitka High School

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
334.80	343.20	356.80	Enrollment in ADM (9-12)	355.00	343.40	321.45

FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	3.00	3.00
22.00	22.00	21.00	Teacher	22.00	21.00	21.00
3.00	4.00	3.00	Special Education Teachers	3.00	3.00	3.00
1.00	1.00	1.00	Librarian	1.00	1.00	1.00
2.00	2.00	2.00	Counselors	2.00	2.00	2.00
<u>30.00</u>	<u>31.00</u>	<u>29.00</u>	Certified Subtotal	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>
5.00	9.00	8.00	Paraprofessionals	7.00	9.00	9.00
3.00	3.00	3.00	Support Staff	3.00	3.00	3.00
<u>8.00</u>	<u>12.00</u>	<u>11.00</u>	Classified Subtotal	<u>10.00</u>	<u>12.00</u>	<u>12.00</u>
<u>38.00</u>	<u>43.00</u>	<u>40.00</u>	Total	<u>40.00</u>	<u>42.00</u>	<u>42.00</u>

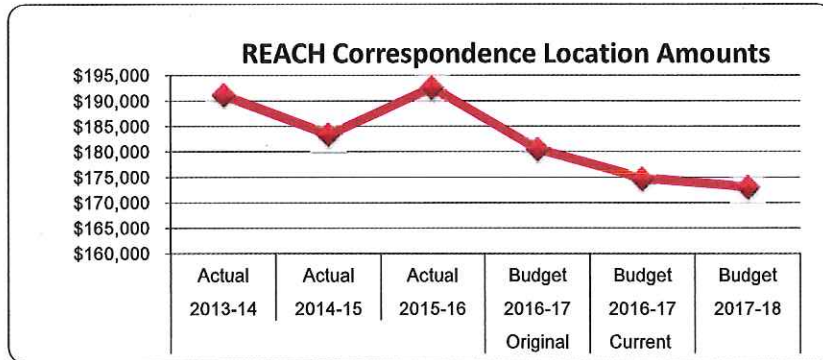


**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 140 Reach Correspondence

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 90,341	\$ 81,925	\$ 83,089	310 Certificated Salaries	\$ 81,725	\$ 81,725	\$ 82,225	\$ 500	1%
6,384	7,626	7,670	320 Non-Certificated Salaries	4,501	6,138	6,507	369	6%
26,121	32,229	34,251	360 Employee Benefits	36,961	29,604	32,719	3,115	11%
<u>122,846</u>	<u>121,780</u>	<u>125,010</u>	Subtotal - Personnel Services	<u>123,187</u>	<u>117,467</u>	<u>121,451</u>	<u>3,984</u>	<u>3%</u>
41,753	45,390	50,441	410 Professional and Technical Services	25,000	25,000	25,000	-	0%
-	-	-	420 Staff Travel	-	-	-	-	#DIV/0!
-	-	-	425 Student Travel	-	-	-	-	#DIV/0!
-	-	-	430 Utility Services	-	-	-	-	#DIV/0!
-	-	-	435 Energy	-	-	-	-	#DIV/0!
1,130	417	109	440 Other Purchased Services	946	946	946	-	0%
25,383	15,773	17,044	450 Supplies, Materials and Media	31,364	30,364	24,633	(5,731)	-19%
-	-	-	490 Other Expenses	-	-	-	-	#DIV/0!
-	-	-	510 Equipment	-	1,000	1,000	-	0%
<u>68,266</u>	<u>61,580</u>	<u>67,594</u>	Subtotal - Non Personnel	<u>57,310</u>	<u>57,310</u>	<u>51,579</u>	<u>(5,731)</u>	<u>-10%</u>
<u>\$ 191,112</u>	<u>\$ 183,360</u>	<u>\$ 192,604</u>	Location Totals	<u>\$ 180,497</u>	<u>\$ 174,777</u>	<u>\$ 173,030</u>	<u>\$ (1,747)</u>	<u>-1%</u>



**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

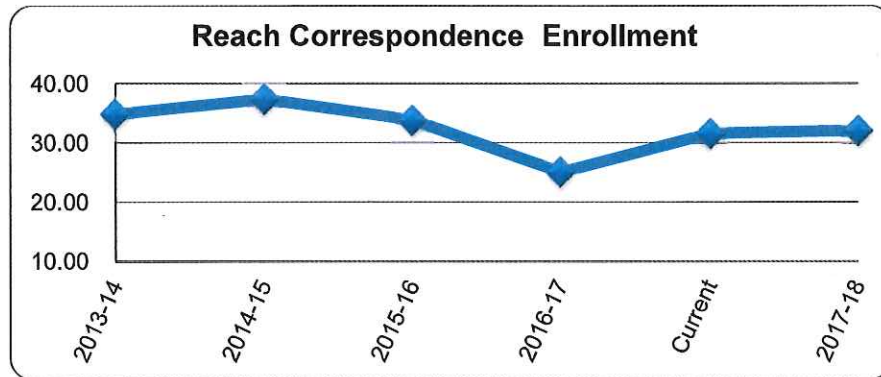
Fund: 100 General Fund - Expenditures
Location: 140 Reach Correspondence

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
34.80	37.30	33.80	Enrollment in ADM (K-12)	25.00	31.55	32.05

FTE's Included In Current Budget

1.00	1.00	1.00	Teacher	1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
0.20	0.20	0.20	Support Staff	0.20	0.20	0.20
<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	Classified Subtotal	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
<u><u>1.2</u></u>	<u><u>1.20</u></u>	<u><u>1.20</u></u>	Total	<u><u>1.20</u></u>	<u><u>1.20</u></u>	<u><u>1.20</u></u>

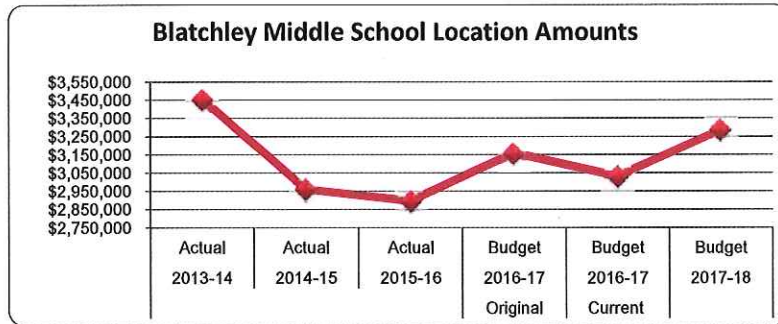


**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 111 Blatchley Middle School

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,096,546	\$ 1,766,524	\$ 1,684,397	310 Certificated Salaries	\$ 1,748,315	\$ 1,658,243	\$ 1,758,252	\$ 100,009	6%
271,760	217,857	246,580	320 Non-Certificated Salaries	269,698	261,824	293,846	32,022	12%
810,554	728,784	728,705	360 Employee Benefits	845,489	812,254	978,506	166,252	20%
3,178,860	2,713,165	2,659,682	Subtotal - Personnel Services	2,863,502	2,732,321	3,030,604	298,283	11%
500	150	-	410 Professional and Technical Service	400	-	-	-	#DIV/0!
-	-	-	420 Staff Travel	150	-	-	-	#DIV/0!
11,140	1,200	11,130	425 Student Travel	1,300	1,300	1,300	-	0%
21,016	19,760	18,367	430 Utility Services	18,500	20,500	20,500	-	0%
173,649	162,766	145,518	435 Energy	206,300	206,300	171,300	(35,000)	-17%
6,485	12,033	10,718	440 Other Purchased Services	16,550	16,550	16,550	-	0%
62,188	48,812	50,089	450 Supplies, Materials and Media	51,145	53,695	44,740	(8,955)	-17%
-	-	-	490 Other Expenses	-	-	-	-	#DIV/0!
-	600	-	510 Equipment	-	-	-	-	#DIV/0!
274,978	245,321	235,822	Subtotal - Non Personnel	294,345	298,345	254,390	(43,955)	-15%
\$ 3,453,838	\$ 2,958,486	\$ 2,895,504	Location Totals	\$ 3,157,847	\$ 3,030,666	\$ 3,284,994	\$ 254,328	8%



**SITKA SCHOOL DISTRICT
2017- 2018 Budget**

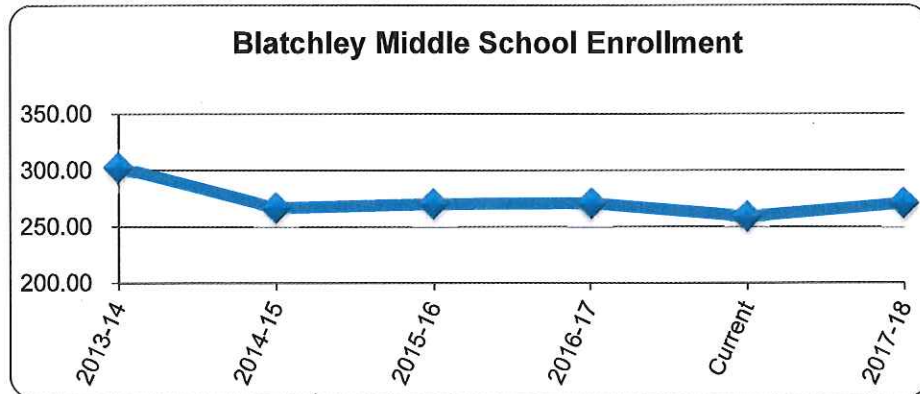
Fund: 100 General Fund - Expenditures
Location: 111 Blatchley Middle School

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
302.80	266.40	269.80	Enrollment in ADM (6-8)	270.25	258.85	270.49

FTE's Included In Current Budget

2.00	1.50	1.50	Administrator	1.50	1.50	2.00
19.11	18.14	16.81	Teacher	17.81	17.81	17.00
5.00	3.50	3.00	Special Education Teacher	3.00	3.00	3.00
1.00	1.00	1.00	Librarian	1.00	1.00	1.00
1.00	1.00	0.66	Counselors	0.66	0.66	0.66
<u>28.11</u>	<u>25.14</u>	<u>22.97</u>	Certified Subtotal	<u>23.97</u>	<u>23.97</u>	<u>23.66</u>
7.00	6.00	6.00	Paraprofessionals	7.00	6.50	6.50
2.00	2.00	2.00	Support Staff	2.00	2.00	2.00
<u>9.00</u>	<u>8.00</u>	<u>8.00</u>	Classified Subtotal	<u>9.00</u>	<u>8.50</u>	<u>8.50</u>
<u><u>37.11</u></u>	<u><u>33.14</u></u>	<u><u>30.97</u></u>	Total	<u><u>32.97</u></u>	<u><u>32.47</u></u>	<u><u>32.16</u></u>

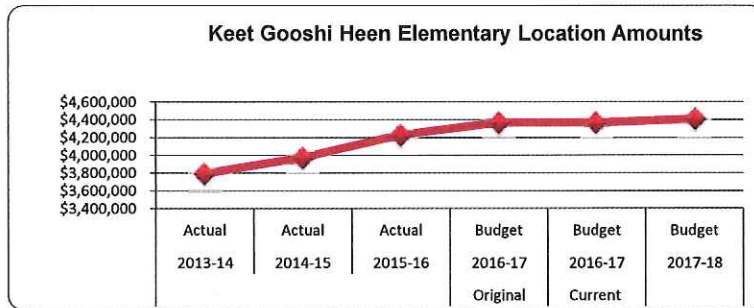


**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 300 Keet Gooshi Heen Elementary

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 2,092,318	\$ 2,105,411	\$ 2,202,538	310 Certificated Salaries	\$ 2,256,578	\$ 2,228,090	\$ 2,285,958	\$ 57,868	3%
439,424	484,929	522,235	320 Non-Certificated Salaries	569,553	543,979	505,933	\$ (38,046)	-7%
993,379	1,110,476	1,276,376	360 Employee Benefits	1,425,628	1,329,430	1,391,986	\$ 62,556	5%
<u>3,525,121</u>	<u>3,700,816</u>	<u>4,001,149</u>	Subtotal - Personnel Services	<u>4,251,759</u>	<u>4,101,499</u>	<u>4,183,877</u>	<u>82,378</u>	<u>2%</u>
-	-	946	410 Professional and Technical Serv	1,000	500	1,000	500	100%
-	-	-	420 Staff Travel	-	-	-	-	#DIV/0!
2,880	2,430	2,430	425 Student Travel	1,880	2,220	1,880	(340)	-15%
20,742	23,948	23,105	430 Utility Services	20,500	20,500	20,500	-	0%
173,568	165,098	133,002	435 Energy	16,700	167,000	132,000	(35,000)	-21%
8,297	10,072	15,303	440 Other Purchased Services	13,300	12,000	13,300	1,300	11%
61,257	68,450	50,681	450 Supplies, Materials and Media	59,180	63,640	51,544	(12,096)	-19%
-	-	-	490 Other Expenses	-	-	-	-	-
195	-	682	510 Equipment	1,000	-	1,000	1,000	#DIV/0!
<u>266,939</u>	<u>269,998</u>	<u>226,149</u>	Subtotal - Non Personnel	<u>113,560</u>	<u>265,860</u>	<u>221,224</u>	<u>(44,636)</u>	<u>-17%</u>
<u>\$ 3,792,060</u>	<u>\$ 3,970,814</u>	<u>\$ 4,227,298</u>	Location Totals	<u>\$ 4,365,319</u>	<u>\$ 4,367,359</u>	<u>\$ 4,405,101</u>	<u>\$ 37,742</u>	<u>1%</u>



**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures

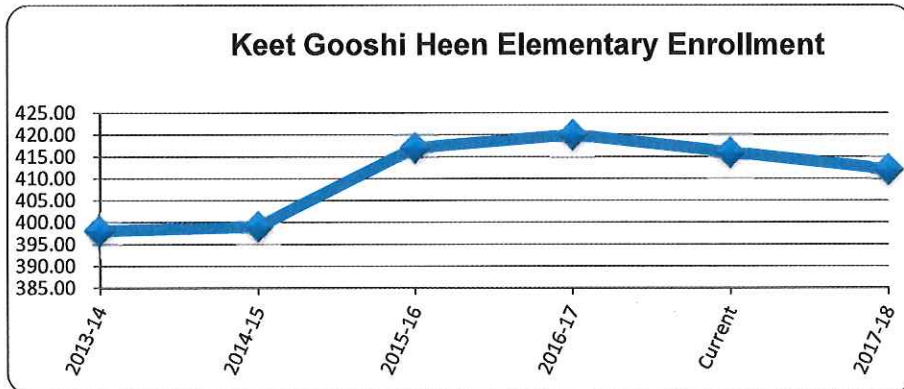
Date: 07/01/2017

Location: 300 Keet Gooshi Heen Elementary

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
398.00	399.00	417.00	Enrollment in ADM (2-5)	420.00	416.00	412.10

FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
21.38	21.38	23.38	Teacher	23.38	23.38	22.60
6.00	6.00	6.00	Special Education Teacher	6.00	6.00	6.00
1.00	1.00	1.00	Librarian	1.00	1.00	1.00
1.00	1.00	1.00	Counselors	1.00	1.00	1.00
<u>30.38</u>	<u>30.38</u>	<u>32.38</u>	Certified Subtotal	<u>32.38</u>	<u>32.38</u>	<u>31.60</u>
15.00	18.00	18.00	Paraprofessionals	17.50	17.00	14.00
2.00	2.00	2.00	Support Staff	2.00	2.00	2.00
<u>17.00</u>	<u>20.00</u>	<u>20.00</u>	Classified Subtotal	<u>19.50</u>	<u>19.00</u>	<u>16.00</u>
<u><u>47.38</u></u>	<u><u>50.38</u></u>	<u><u>52.38</u></u>	Total	<u><u>51.88</u></u>	<u><u>51.38</u></u>	<u><u>47.60</u></u>

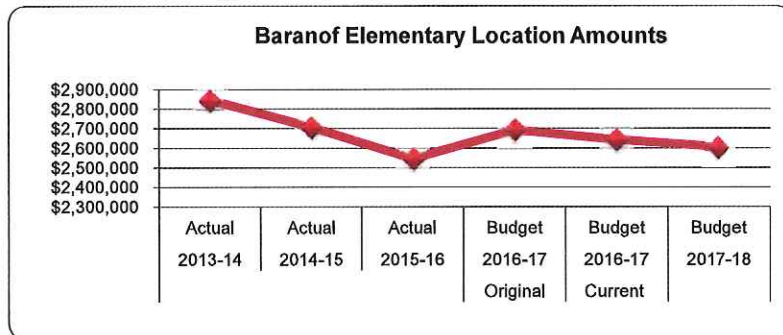


**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 333 Baranof Elementary

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 1,516,300	\$ 1,427,561	\$ 1,343,991	310 Certificated Salaries	\$ 1,410,275	\$ 1,360,164	\$ 1,339,620	\$ (20,544)	-2%
369,874	358,652	312,277	320 Non-Certificated Salaries	284,459	306,315	323,930	17,615	6%
779,059	771,303	767,068	360 Employee Benefits	819,062	792,269	808,388	16,119	2%
<u>2,665,233</u>	<u>2,557,516</u>	<u>2,423,336</u>	Subtotal - Personnel Services	<u>2,513,796</u>	<u>2,458,748</u>	<u>2,471,938</u>	<u>13,190</u>	<u>1%</u>
-	250	-	410 Professional and Technical Serv	-	-	-	-	
-	215	-	420 Staff Travel	-	-	-	-	
2,280	2,130	2,910	425 Student Travel	1,200	2,200	1,200	-	0%
20,308	18,805	18,774	430 Utility Services	17,520	20,520	20,520	-	0%
115,792	84,120	64,889	435 Energy	114,000	114,000	70,000	(44,000)	-39%
6,419	6,261	4,739	440 Other Purchased Services	12,916	11,916	12,916	1,000	8%
35,139	34,360	26,775	450 Supplies, Materials and Media	29,009	31,009	24,370	(6,639)	-21%
-	-	-	490 Other Expenses	-	-	-	-	
-	2,669	3,110	510 Equipment	3,260	3,260	3,260	-	0%
<u>179,938</u>	<u>148,810</u>	<u>121,197</u>	Subtotal - Non Personnel	<u>177,905</u>	<u>182,905</u>	<u>132,266</u>	<u>(49,639)</u>	<u>-27%</u>
<u>\$ 2,845,171</u>	<u>\$ 2,706,326</u>	<u>\$ 2,544,533</u>	Location Totals	<u>\$ 2,691,701</u>	<u>\$ 2,641,653</u>	<u>\$ 2,604,204</u>	<u>\$ (36,449)</u>	<u>-1%</u>



**SITKA SCHOOL DISTRICT
2017-2018 Budget**

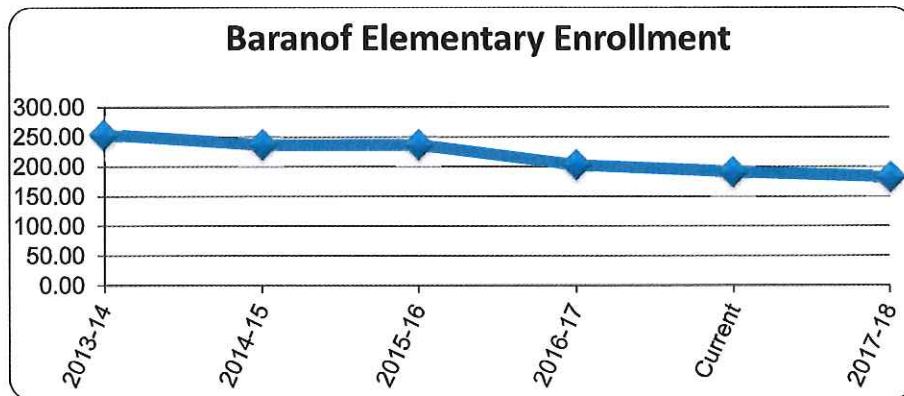
Fund: 100 General Fund - Expenditures
Location: 333 Baranof Elementary

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
254.10	236.30	236.30	Enrollment in ADM (PK-1)	202.75	190.66	182.21

FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.65	15.70	13.90	Teacher	13.90	13.90	12.60
4.00	4.50	5.00	Special Education Teacher	4.00	4.00	4.00
1.00	1.00	1.00	Counselors	1.00	1.00	1.00
<u>22.65</u>	<u>22.20</u>	<u>20.90</u>	Certified Subtotal	<u>19.90</u>	<u>19.90</u>	<u>18.60</u>
12.00	12.00	10.74	Paraprofessionals	10.84	9.50	9.50
1.50	1.50	1.50	Support Staff	1.50	1.50	1.50
<u>13.50</u>	<u>13.50</u>	<u>12.24</u>	Classified Subtotal	<u>12.34</u>	<u>11.00</u>	<u>11.00</u>
<u><u>36.15</u></u>	<u><u>35.70</u></u>	<u><u>33.14</u></u>	Total	<u><u>32.24</u></u>	<u><u>30.90</u></u>	<u><u>29.60</u></u>

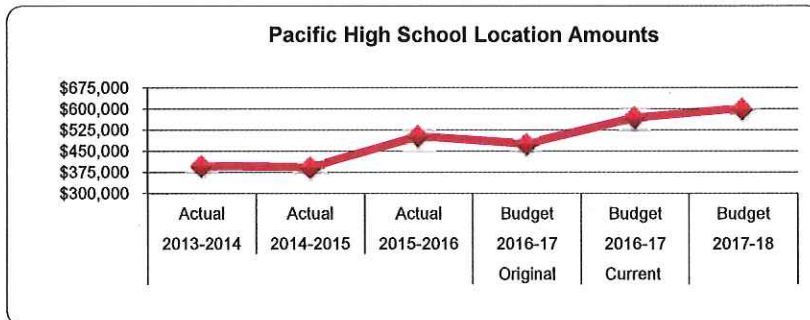


**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 994 Pacific High School

Date: 07/01/2017

2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 252,142	\$ 255,697	\$ 297,855	310 Certificated Salaries	\$ 255,812	\$ 320,539	\$ 328,144	\$ 7,605	2%
15,555	\$ 17,757	\$ 42,188	320 Non-Certificated Salaries	\$ 48,349	\$ 52,895	\$ 50,311	(2,584)	-5%
98,054	99,443	142,824	360 Employee Benefits	146,817	166,679	199,017	32,338	19%
365,751	372,897	482,867	Subtotal - Personnel Services	450,978	540,113	577,472	37,359	7%
-	210	-	410 Professional and Technical Services	100	100	100	-	0%
80	19	-	420 Staff Travel	450	450	450	-	0%
10	-	180	425 Student Travel	500	500	500	-	0%
5,361	4,487	4,761	430 Utility Services	4,500	5,500	5,240	(260)	-5%
13,385	6,329	6,401	435 Energy	6,900	6,900	7,000	100	1%
2,978	2,500	404	440 Other Purchased Services	3,834	3,834	3,834	-	0%
-	-	-	445 Insurance and Bond Premiums	-	-	-	-	#DIV/0!
9,937	5,717	8,024	450 Supplies, Materials and Media	7,698	9,698	6,440	(3,258)	-34%
-	-	-	490 Other Expenses	-	-	-	-	#DIV/0!
-	-	-	510 Equipment	-	-	-	-	#DIV/0!
31,751	19,262	19,770	Subtotal - Non Personnel	23,982	26,982	23,564	(3,418)	-13%
\$ 397,502	\$ 392,159	\$ 502,637	Location Totals	\$ 474,960	\$ 567,095	\$ 601,036	\$ 33,941	6%



**SITKA SCHOOL DISTRICT
2017-2018 Budget**

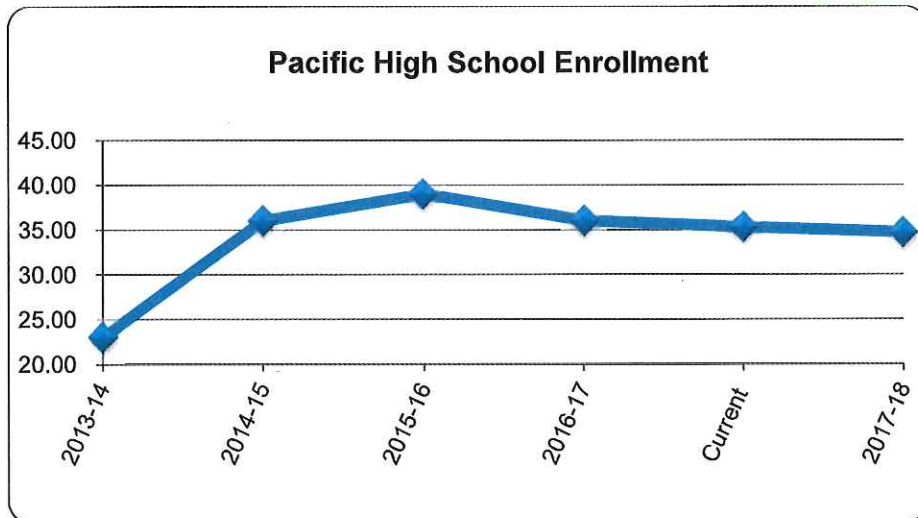
Fund: 100 General Fund - Expenditures
Location: 994 PACIFIC HIGH SCHOOL

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
23.05	36.00	39.00	Enrollment in ADM (9-12)	36.00	35.30	34.70

FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher	2.50	2.50	2.60
-	-	0.50	Special Education Teacher	1.00	1.00	1.00
<u>3.50</u>	<u>3.50</u>	<u>4.00</u>	Certified Subtotal	<u>4.50</u>	<u>4.50</u>	<u>4.60</u>
		0.50	Paraprofessionals			
0.50	0.50	0.50	Support Staff	0.50	0.75	0.72
<u>0.50</u>	<u>0.50</u>	<u>1.00</u>	Classified Subtotal	<u>0.50</u>	<u>0.75</u>	<u>0.72</u>
<u>4.00</u>	<u>4.00</u>	<u>5.00</u>	Total	<u>5.00</u>	<u>5.25</u>	<u>5.32</u>

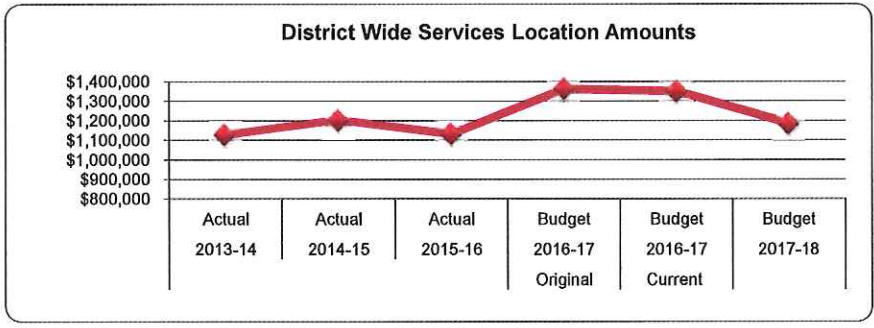


**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: DISTRICT WIDE SERVICES

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 172,602	\$ 175,605	\$ 177,332	310 Certificated Salaries	\$ 348,426	\$ 224,074	\$ 218,310	\$ (5,764)	-3%
148,999	146,878	157,710	320 Non-Certificated Salaries	163,133	162,793	174,824	\$ 12,031	7%
301,258	316,892	330,338	360 Employee Benefits	345,338	160,258	201,890	\$ 41,632	26%
622,859	639,375	665,379	Subtotal - Personnel Services	856,897	547,125	595,024	47,899	9%
158,193	119,762	99,342	410 Professional and Technical Services	129,700	135,930	135,930	-	0%
29,483	6,913	2,998	420 Staff Travel	30,350	46,650	25,650	(21,000)	-45%
1,080	1,290	1,650	425 Student Travel	2,000	3,600	3,600	-	0%
267,764	272,251	278,554	430 Utility Services	245,000	276,000	225,000	(51,000)	-18%
-	-	-	435 Energy	-	-	-	-	-
28,978	22,848	14,718	440 Other Purchased Services	20,000	20,000	20,000	-	0%
17,204	139,219	62,808	450 Supplies, Materials and Media	71,305	316,275	151,976	(164,299)	-52%
1,250	1,000	5,223	490 Other Expenses	4,325	4,300	28,865	24,565	571%
-	-	-	510 Equipment	-	-	-	-	#DIV/0!
503,952	563,284	465,293	Subtotal - Non Personnel	502,680	802,755	591,021	(211,734)	-26%
\$ 1,126,811	\$ 1,202,659	\$ 1,130,672	Location Totals	\$ 1,359,577	\$ 1,349,880	\$ 1,186,045	\$ (163,835)	-12%



**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: **DISTRICT WIDE SERVICES**

Date: 07/01/2017

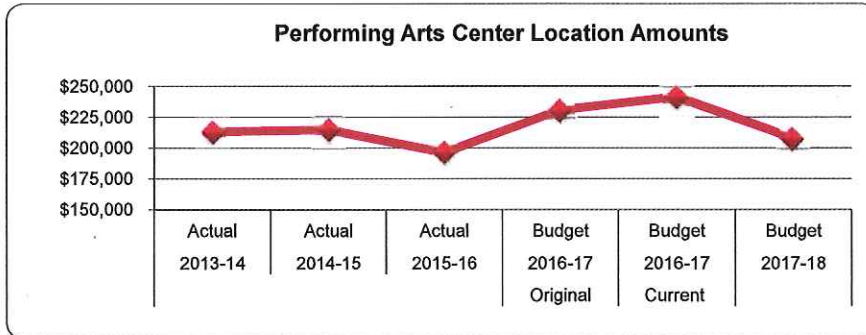
2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<u>FTE's Included In Current Budget</u>						
-	-	-	Administrator/Director	-	-	-
2.00	2.00	2.00	Teacher	2.00	2.00	2.10
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Certified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.10</u>
1.00	1.00	1.00	Administrator/Director	1.00	1.00	1.00
-	-	-	Paraprofessionals	-	-	-
1.00	1.00	1.00	Support Staff	1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>	Total	<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.10</u></u>

**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: Performing Arts Center

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -		
-	-	-	320 Non-Certificated Salaries	-	-	-		#DIV/0!
-	-	-	360 Employee Benefits	-	-	-		#DIV/0!
-	-	-	Subtotal - Personnel Services	-	-	-		#DIV/0!
99,369	102,350	103,862	410 Professional and Technical Services	104,693	112,193	112,193	-	0%
-	-	-	420 Staff Travel	-	-	-		
-	-	-	425 Student Travel	-	-	-		
14,428	15,014	14,653	430 Utility Services	9,500	15,500	15,500	-	0%
85,223	80,903	58,605	435 Energy	96,400	96,400	62,750	(33,650)	-35%
-	-	-	440 Other Purchased Services	-	-	-		#DIV/0!
13,976	16,171	19,025	446 Insurance	19,976	17,193	17,193		
-	-	-	450 Supplies, Materials and Media	-	-	-		#DIV/0!
-	-	-	490 Other Expenses	-	-	-		
-	-	-	510 Equipment	-	-	-		#DIV/0!
212,996	214,437	196,144	Subtotal - Non Personnel	230,569	241,286	207,636	(33,650)	-14%
<u>\$ 212,996</u>	<u>\$ 214,437</u>	<u>\$ 196,144</u>	Location Totals	<u>\$ 230,569</u>	<u>\$ 241,286</u>	<u>\$ 207,636</u>	<u>\$ (33,650)</u>	-14%



**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 500 Performing Arts Center

Date: 07/01/2017

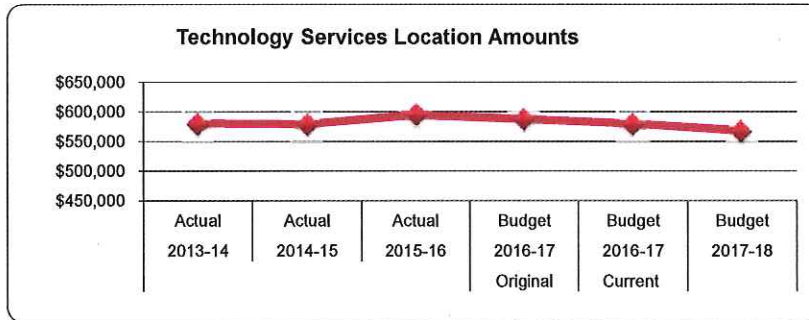
2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<u>FTE's Included In Current Budget</u>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Paraprofessionals	-	-	-
-	-	-	Support Staff	-	-	-
-	-	-	Classified Subtotal	-	-	-
-	-	-	Total	-	-	-

**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 556 TECHNOLOGY SERVICES

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ 500	\$ 500	\$ 1,000	\$ 500	100%
113,095	132,394	150,145	320 Non-Certificated Salaries	146,113	144,039	162,075	\$ 18,036	13%
47,240	54,166	59,015	360 Employee Benefits	55,839	55,588	58,459	\$ 2,871	5%
<u>160,335</u>	<u>186,560</u>	<u>209,160</u>	Subtotal - Personnel Services	<u>202,452</u>	<u>200,127</u>	<u>221,534</u>	<u>21,407</u>	<u>11%</u>
67,326	56,537	59,631	410 Professional and Technical Services	58,600	70,500	70,500	-	0%
7,454	7,236	2,200	420 Staff Travel	4,250	4,250	4,250	-	0%
-	-	-	425 Student Travel	-	-	-	-	
-	-	-	430 Utility Services	-	-	-	-	#DIV/0!
-	-	-	435 Energy	-	-	-	-	
61,330	99,270	58,285	440 Other Purchased Services	61,000	50,000	50,000	-	0%
149,350	189,242	209,013	450 Supplies, Materials and Media	229,870	214,720	176,272	(38,448)	-18%
-	1,199	1,130	490 Other Expenses	2,260	2,260	2,260	-	0%
134,126	38,958	54,962	510 Equipment	28,500	37,750	42,750	5,000	13%
<u>419,585</u>	<u>392,442</u>	<u>385,221</u>	Subtotal - Non Personnel	<u>384,480</u>	<u>379,480</u>	<u>346,032</u>	<u>(33,448)</u>	<u>-9%</u>
<u>\$ 579,920</u>	<u>\$ 579,002</u>	<u>\$ 594,381</u>	Location Totals	<u>\$ 586,932</u>	<u>\$ 579,607</u>	<u>\$ 567,566</u>	<u>\$ (12,041)</u>	<u>-2%</u>



**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 556 TECHNOLOGY SERVICES

Date: 07/01/2017

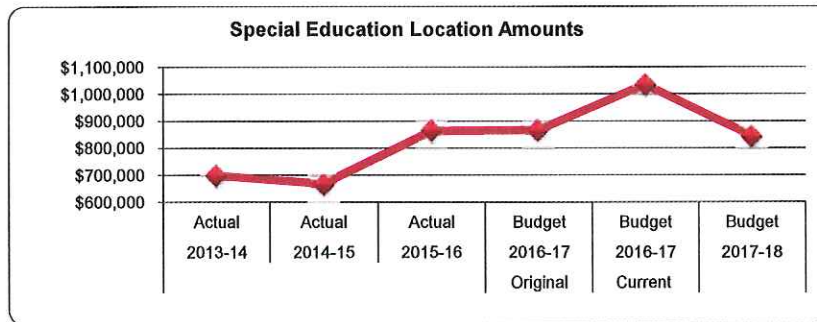
2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<u>FTE's Included In Current Budget</u>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Administrator/Director	1.00	1.00	1.00
-	-	-	Paraprofessionals	-	-	-
1.00	1.00	1.00	Support Staff	1.00	1.00	1.00
2.00	2.00	2.00	Classified Subtotal	2.00	2.00	2.00
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: Special Education

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 245,073	\$ 247,481	\$ 317,691	310 Certificated Salaries	\$ 324,215	\$ 354,990	\$ 217,708	\$ (137,282)	-39%
43,649	44,679	77,538	320 Non-Certificated Salaries	76,110	97,571	111,527	13,956	14%
88,557	94,178	139,670	360 Employee Benefits	153,667	180,372	112,345	(68,027)	-38%
<u>377,280</u>	<u>386,338</u>	<u>534,899</u>	Subtotal - Personnel Services	<u>553,993</u>	<u>632,933</u>	<u>441,580</u>	<u>(191,353)</u>	<u>-30%</u>
254,807	222,162	226,516	410 Professional and Technical Services	228,500	262,500	262,500	-	0%
8,088	19,508	34,328	420 Staff Travel	11,500	11,500	11,500	-	0%
22,284	11,719	12,800	425 Student Travel	18,300	18,600	18,600	-	0%
-	-	-	430 Utility Services	-	-	-	-	#DIV/0!
-	-	-	435 Energy	-	-	-	-	#DIV/0!
7,616	12,107	6,049	440 Other Purchased Services	6,092	62,400	62,400	-	0%
27,395	15,701	46,830	450 Supplies, Materials and Media	46,600	46,600	46,600	-	0%
-	-	-	490 Other Expenses	-	-	-	-	#DIV/0!
-	-	1,429	510 Equipment	1,000	-	-	-	#DIV/0!
<u>320,191</u>	<u>281,197</u>	<u>327,952</u>	Subtotal - Non Personnel	<u>311,992</u>	<u>401,600</u>	<u>401,600</u>	<u>-</u>	<u>0%</u>
<u>\$ 697,471</u>	<u>\$ 667,535</u>	<u>\$ 862,850</u>	Location Totals	<u>\$ 865,985</u>	<u>\$ 1,034,533</u>	<u>\$ 843,180</u>	<u>\$ (191,353)</u>	<u>-18%</u>



**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: Special Education

Date: 07/01/2017

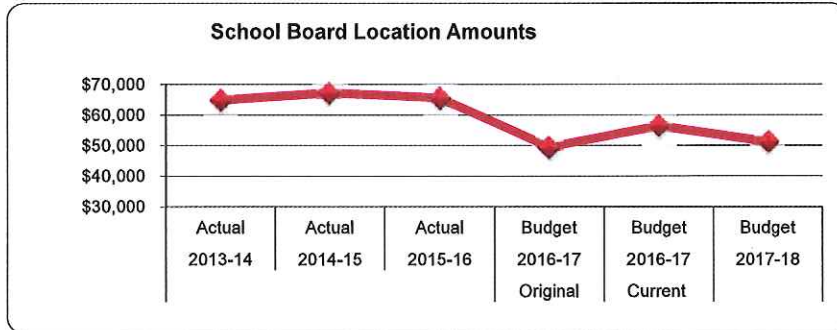
2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-
<u>FTE's Included In Current Budget</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
			Teacher	-	-	-
2.00	2.00	3.00	Special Education Teacher	4.00	4.00	4.00
-	-	-	Counselors	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>4.00</u>	Certified Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
-	-	-	Paraprofessionals	-	-	-
1.00	1.00	1.50	Support Staff	2.50	2.50	2.00
<u>1.00</u>	<u>1.00</u>	<u>1.50</u>	Classified Subtotal	<u>2.50</u>	<u>2.50</u>	<u>2.00</u>
<u>4.00</u>	<u>4.00</u>	<u>5.50</u>	Total	<u>7.50</u>	<u>7.50</u>	<u>7.00</u>

**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 511 School Board

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
748	1,872	1,883	320 Non-Certificated Salaries	3,000	3,000	3,000	-	0%
221	554	557	360 Employee Benefits	887	887	887	(0)	0%
<u>969</u>	<u>2,426</u>	<u>2,440</u>	Subtotal - Personnel Services	<u>3,887</u>	<u>3,887</u>	<u>3,887</u>	<u>(0)</u>	0%
24,381	7,124	20,662	410 Professional and Technical Services	8,000	10,000	10,000	-	0%
22,837	28,656	16,643	420 Staff Travel	12,500	20,000	20,000	-	0%
2,310	3,971	5,114	425 Student Travel	2,350	-	-	-	
-	-	-	430 Utility Services	-	-	-	-	#DIV/0!
-	-	-	435 Energy	-	-	-	-	
12,483	22,783	18,090	440 Other Purchased Services	17,750	20,000	14,750	(5,250)	-26%
1,759	2,172	2,586	450 Supplies, Materials and Media	5,000	2,500	500	(2,000)	-80%
100	-	-	490 Other Expenses	-	-	2,000	2,000	#DIV/0!
-	-	-	510 Equipment	-	-	-	-	
<u>63,870</u>	<u>64,706</u>	<u>63,094</u>	Subtotal - Non Personnel	<u>45,600</u>	<u>52,500</u>	<u>47,250</u>	<u>(5,250)</u>	-10%
<u>\$ 64,839</u>	<u>\$ 67,132</u>	<u>\$ 65,534</u>	Location Totals	<u>\$ 49,487</u>	<u>\$ 56,387</u>	<u>\$ 51,137</u>	<u>\$ (5,250)</u>	-9%



**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 511 School Board

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

FTE's Included In Current Budget

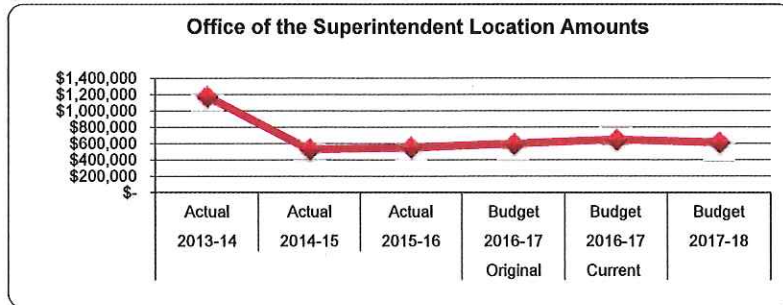
-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
-	-	-	Paraprofessionals	-	-	-
0.04	0.04	0.04	Support Staff	0.04	0.04	0.04
0.04	0.04	0.04	Classified Subtotal	0.04	0.04	0.04
0.04	0.04	0.04	Total	0.04	0.04	0.04

**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: Office of the Superintendent

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ 247,060	\$ 226,958	\$ 234,142	310 Certificated Salaries	\$ 229,950	\$ 229,950	\$ 239,015	\$ 9,065	4%
640,030	64,445	66,322	320 Non-Certificated Salaries	66,192	103,327	109,283	5,956	6%
86,772	95,178	100,551	360 Employee Benefits	107,806	118,450	150,783	32,333	27%
<u>973,862</u>	<u>386,581</u>	<u>401,015</u>	Subtotal - Personnel Services	<u>403,948</u>	<u>451,727</u>	<u>499,081</u>	<u>47,354</u>	<u>10%</u>
81,130	24,144	25,451	410 Professional and Technical Services	59,328	63,828	29,000	(34,828)	-55%
33,439	29,823	38,751	420 Staff Travel	46,250	46,250	13,250	(33,000)	-71%
-	-	-	425 Student Travel	-	-	-	-	#DIV/0!
-	-	-	430 Utility Services	-	-	-	-	#DIV/0!
-	-	-	435 Energy	-	-	-	-	#DIV/0!
16,178	16,767	18,710	440 Other Purchased Services	30,300	30,300	14,073	(16,227)	-54%
19,437	24,695	24,695	448 Fidelity Bond Insurance	26,930	24,427	24,425	(2)	
22,860	14,891	13,128	450 Supplies, Materials and Media	8,600	8,700	8,500	(200)	-2%
29,335	28,513	24,597	490 Other Expenses	21,000	21,000	21,000	-	0%
-	-	-	510 Equipment	2,000	2,050	2,000	(50)	-2%
<u>202,379</u>	<u>138,833</u>	<u>145,332</u>	Subtotal - Non Personnel	<u>194,408</u>	<u>196,555</u>	<u>112,248</u>	<u>(84,307)</u>	<u>-43%</u>
<u>\$ 1,176,241</u>	<u>\$ 525,414</u>	<u>\$ 546,347</u>	Location Totals	<u>\$ 598,356</u>	<u>\$ 648,282</u>	<u>\$ 611,329</u>	<u>\$ (36,953)</u>	<u>-6%</u>



**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: Office of the Superintendent

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

FTE's Included In Current Budget

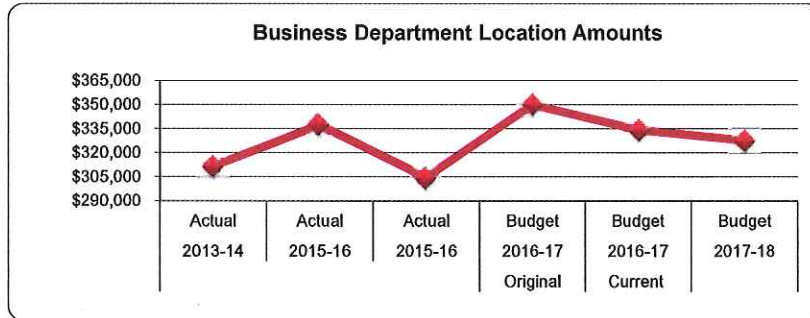
2.00	2.00	2.00	Administrator	2.00	2.00	2.00
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Certified Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
-	-	-	Paraprofessionals	-	-	-
1.00	1.00	1.00	Support Staff	1.00	2.00	2.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Classified Subtotal	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
<u><u>3.00</u></u>	<u><u>3.00</u></u>	<u><u>3.00</u></u>	Total	<u><u>3.00</u></u>	<u><u>4.00</u></u>	<u><u>4.00</u></u>

**SITKA SCHOOL DISTRICT
2017-2018 Budget**

Fund: 100 General Fund - Expenditures
Location: Business Department

Date: 07/01/2017

2013-14 Actual	2015-16 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
215,428	224,639	202,002	320 Non-Certificated Salaries	208,079	205,375	210,895	5,520	3%
113,135	119,391	102,676	360 Employee Benefits	113,931	111,116	116,978	5,862	5%
<u>328,563</u>	<u>344,029</u>	<u>304,678</u>	Subtotal - Personnel Services	<u>322,010</u>	<u>316,491</u>	<u>327,873</u>	<u>11,382</u>	<u>4%</u>
24,098	36,058	48,345	410 Professional and Technical Services	54,000	45,000	47,000	2,000	4%
7,054	8,941	8,444	420 Staff Travel	9,000	11,000	11,046	46	0%
			425 Student Travel			-	-	
			430 Utility Services			-	-	#DIV/0!
			435 Energy			-	-	#DIV/0!
			440 Other Purchased Services			-	-	#DIV/0!
32,886	33,776	33,178	443 Liability Insurance	34,837	31,543	31,543	-	0%
			450 Supplies, Materials and Media			-	-	#DIV/0!
(81,401)	(85,619)	(90,404)	490 Other Expenses	(70,000)	(70,000)	(90,000)	(20,000)	29%
			510 Equipment			-	-	#DIV/0!
<u>(17,362)</u>	<u>(6,844)</u>	<u>(437)</u>	Subtotal - Non Personnel	<u>27,837</u>	<u>17,543</u>	<u>(411)</u>	<u>(17,954)</u>	<u>-102%</u>
<u>\$ 311,201</u>	<u>\$ 337,185</u>	<u>\$ 304,241</u>	Location Totals	<u>\$ 349,847</u>	<u>\$ 334,034</u>	<u>\$ 327,462</u>	<u>\$ (6,572)</u>	<u>-2%</u>



**SITKA SCHOOL DISTRICT
2017- 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: Business Department

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

FTE's Included In Current Budget

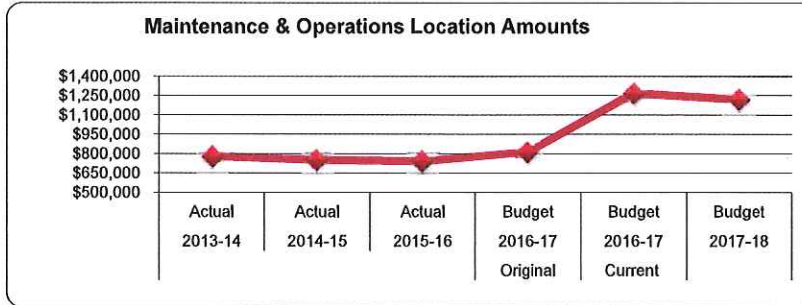
-	-	-	Administrator/Director	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Administrator/Director	1.00	1.00	1.00
-	-	-	Paraprofessionals	-	-	-
3.00	3.00	2.50	Support Staff	2.50	2.50	2.50
4.00	4.00	3.50	Classified Subtotal	3.50	3.50	3.50
<u>4.00</u>	<u>4.00</u>	<u>3.50</u>	Total	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>

**SITKA SCHOOL DISTRICT
2017 - 2018 Budget**

Fund: 100 General Fund - Expenditures
Location: 600 MAINTENANCE & OPERATIONS

Date: 07/01/2017

2013-14 Actual	2014-15 Actual	2015-16 Actual	Account Description	Original 2016-17 Budget	Current 2016-17 Budget	2017-18 Budget	Change	% Of Change
\$ -	\$ -	\$ -	310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	
355,053	332,288	327,526	320 Non-Certificated Salaries	342,458	342,156	339,447	(2,709)	-1%
153,928	164,345	178,540	360 Employee Benefits	198,889	193,047	195,580	2,533	1%
<u>508,981</u>	<u>496,633</u>	<u>506,065</u>	Subtotal - Personnel Services	<u>541,347</u>	<u>535,203</u>	<u>535,027</u>	<u>(176)</u>	<u>0%</u>
4,772	6,694	2,645	410 Professional and Technical Services	2,500	4,000	4,000	-	0%
38	1,163	5,304	420 Staff Travel	3,000	1,500	1,500	-	0%
-	-	-	425 Student Travel	-	-	-	-	
1,416	1,670	1,519	430 Utility Services	1,500	2,000	2,000	-	0%
3,155	3,370	3,093	435 Energy	9,200	9,200	4,200	(5,000)	-54%
49,276	36,352	38,998	440 Other Purchased Services	54,000	518,663	489,000	(29,663)	-6%
116,350	123,408	117,532	446 Property/Auto Insurance	123,321	118,937	118,937		
54,767	78,558	36,842	450 Supplies, Materials and Media	75,700	75,700	62,000	(13,700)	-18%
42	1,970	286	490 Other Expenses	1,300	1,300	1,300	-	0%
-	-	-	500 Capital Outlay	-	-	-	-	#DIV/0!
<u>37,774</u>	<u>549</u>	<u>26,803</u>	510 Equipment	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>0%</u>
<u>267,589</u>	<u>253,734</u>	<u>233,022</u>	Subtotal - Non Personnel	<u>271,021</u>	<u>731,800</u>	<u>683,437</u>	<u>(48,363)</u>	<u>-7%</u>
<u>\$ 776,571</u>	<u>\$ 750,367</u>	<u>\$ 739,088</u>	Location Totals	<u>\$ 812,368</u>	<u>\$ 1,267,003</u>	<u>\$ 1,218,464</u>	<u>\$ (48,539)</u>	<u>-4%</u>



**SITKA SCHOOL DISTRICT
2017 - 2018 budget**

Fund: 100 General Fund - Expenditures

Date: 07/01/2017

Location: 600 Maintenance and Operations

2013-14 Actual	2015-16 Actual	2015-16 Actual	Account Description	2016-17 Budget	Current 2016-17 Budget	2017-18 Budget
-	-	-	Enrollment in ADM (7-12)	-	-	-

FTE's Included In Current Budget

-	-	-	Administrator	-	-	-
-	-	-	Teacher	-	-	-
-	-	-	Special Education Teacher	-	-	-
-	-	-	Counselors	-	-	-
-	-	-	Certified Subtotal	-	-	-
1.00	1.00	1.00	Administrator/Director	1.00	1.00	1.00
-	-	-	Instructional Aides	-	-	-
-	-	-	Support Staff	-	-	-
4.00	4.00	4.00	Maintenance Staff	4.00	4.00	4.00
5.00	5.00	5.00	Classified Subtotal	5.00	5.00	5.00
5.00	5.00	5.00	Total	5.00	5.00	5.00

Informational Section

Sitka School District
 FY18 Budget Balancing Matrix
 School Board Budget Worksession - February 28, 2017

Revenue Assumptions: Stable BSA at \$5,930, reduction of \$39,229 from the City, and no Secure Rural Schools

Expenditure Assumptions: Reduction from FY17 of 2 teachers and 4 paras to accommodate declining enrollment/15% health insurance increase

FY18 Deficit	\$ 1,295,872	*\$349,925 increase in projected deficit (from \$95,926 to \$445,851) is due to: + Projected health insurance benefit increase from 12% to 15%: \$103,201 + Staff changes due to retiring/resigning staff: Benefits (retirement, workers compensation, etc.): \$54,931 and Salary: \$107,293 + Known adjustments needed for some contracts and fixed costs: \$84,500
FY18 Transfers	\$ 850,021	
FY18 Working Deficit*	\$ 445,851	

Total SSD Budget Reserves as of Today	\$ 2,138,137	Potential Revenue Sources	Value
Min SSD Budget Reserves Needed to Operate	\$ 600,000	Estimated Secure Rural Schools	\$ 225,000
SSD Non-Spendable Budget Reserves	\$ 165,696	Potential Revenue Cuts	Value
SSD Budget Reserves to be used to Balance FY17 Budget	\$ 1,328,699	5% Cut to BSA	(\$806,222)
SSD Budget Reserves Available fro FY18 Budget	\$ 43,742	5% Cut from State Operating Budget	(\$640,552)

Note: Numbers in parens indicate a reduction in expenditures.

Variables		Version 1 - Best	Version 2	Version 3	Version 4 - Worst
Revenues	Secure Rural Schools	\$ 225,000			
	Planned FY18 City Appropriation Reduction Lessened		\$ 225,000	\$ 125,000	
	Health Insurance Renewal Actual Cost Less than 15%	\$ 42,361	\$ 42,361	\$ 33,823	\$ 58,823
	FOPA PAC Support	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Total	\$ 277,361	\$ 277,361	\$ 168,823	\$ 68,823
	Amount Left to Cut	\$ 168,490	\$ 168,490	\$ 277,028	\$ 377,028
Expenditures	Ventures is Self-Supporting	\$ (52,918)	\$ (52,918)	\$ (52,918)	\$ (52,918)
	Pool is Self-Supporting	\$ (20,572)	\$ (20,572)	\$ (20,572)	\$ (20,572)
	Pupil Transportation is Self-Supporting	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)
	PAC is Self-Supporting over and above Operating Budget			\$ (50,000)	\$ (50,000)
	2% Supply Reducation for All Schools/Departments			\$ (22,069)	\$ (22,069)
	Reduction in Bandwidth to 125 MB			\$ (14,400)	\$ (14,400)
	Additional 2% Supply Redudction for All Schools/Depts			\$ (22,069)	\$ (22,069)
	Increase Class Size at K-1 Levels from 1:18 to 1:20				\$ (100,000)
	Total Cuts	\$ (168,490)	\$ (168,490)	\$ (277,028)	\$ (377,028)
	Out of Balance	\$ -	\$ -	\$ -	\$ -

Sitka School District
Impact of Cuts from the State

<u>Impact of Cut to the BSA</u>	<u>1%</u>	<u>2%</u>	<u>3%</u>	<u>4%</u>	<u>5%</u>
Reduction to BSA	\$ 59.30	\$ 118.60	\$ 177.90	\$ 237.20	\$ 296.50
New BSA Amount	\$ 5,870.70	\$ 5,811.40	\$ 5,752.10	\$ 5,692.80	\$ 5,634.00
Equivalent to	2016	2015	2014	2011	2010
Total Impact	\$ 161,244.00	\$ 322,489.00	\$ 483,733.00	\$ 644,977.00	\$ 804,862.00

<u>Impact of Cost Shifting of TRS/PERS</u>	<u>1%</u>	<u>2%</u>	<u>3%</u>	<u>4%</u>	<u>5%</u>
PERS - Base 22%	\$ 24,984.00	\$ 49,967.00	\$ 74,951.00	\$ 99,935.00	\$ 124,919.00
TRS - Base 12.56%	\$ 86,683.00	\$ 173,367.00	\$ 260,050.00	\$ 346,733.00	\$ 433,417.00
Total Impact	\$ 111,667.00	\$ 223,334.00	\$ 335,001.00	\$ 446,668.00	\$ 558,336.00

Sitka, Alaska



Discovering potential, nurturing growth,
and inspiring lifelong curiosity!

sitkaschools.org

Sitka School District

Sitka Schools provides a public school experience for our students that reflects what the community of Sitka expects, which includes but is not limited to:

- Teachers and staff committed to Sitka and to the community – 29% of our staff got their public school education in the Sitka School District
- Learning opportunities that are unique to the place where we live
- Culture integrated as a way to learn content, as well as a way to learn about local cultures
- Music instructors at all grade levels and Arts instructors at secondary schools
- Low student-teacher ratios
- Technology-rich learning environment
- Local partnerships that enrich the learning experience
- Robust Career and Technical Education program
- Educational options for families
- Abundant athletic and activity options for students
- A focus on providing quality schooling for all students
- Support for the social and emotional needs of students
- Breakfast and lunch programs in all of our schools
- Schooling that builds active, engaged, productive, and well-rounded citizens – 65% of current elected officials went to Sitka Schools

Historical Perspective of Sitka School District's Operating Budget - Revenue

	2014-15/FY15	2015-16/FY16	2016-17/FY17	2017-18/FY18
SSD Audit/Budget	\$20,139,405	\$20,258,466	\$19,786,103	\$19,004,091
City - Instructional	\$5,283,762	\$6,283,762	\$6,183,762	\$5,944,533
State	\$14,235,455	\$13,384,820	\$13,417,341	\$12,854,558
Federal	\$401,964	\$304,438	\$30,000	\$40,000
Other	\$218,224	\$285,446	\$155,000	\$165,000
City - Non-Instructional	\$433,759	\$433,759	\$433,759	\$433,759



Alumni Survey - Graduation Years 2004-2008

125 Responses



sitkaschools.org

Sitka School District

Current Profession

Profession Preparation:

- 50% College
- 17% Industry-Specific Training
- 16% On-the-Job Training
- 12% Mindset to Succeed
- 4% High School Training

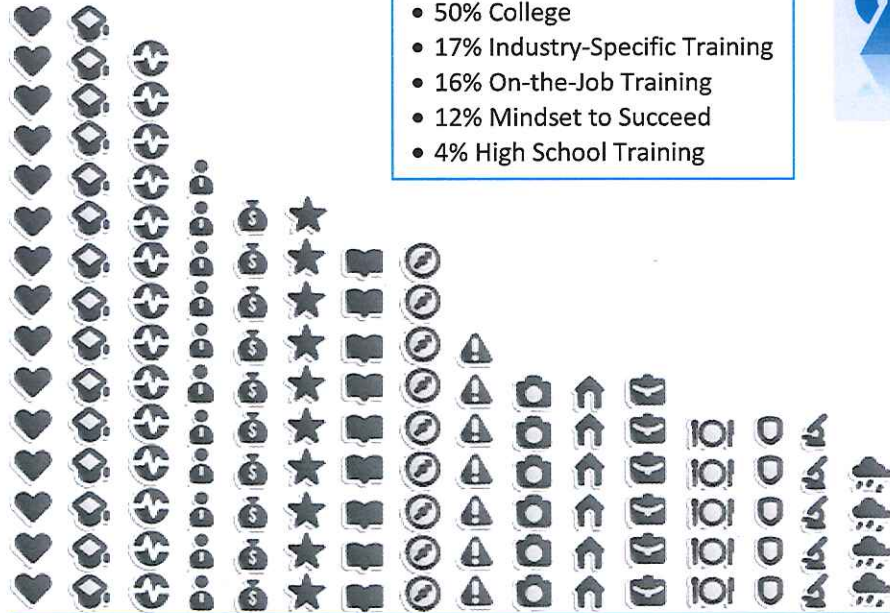
29

Specific mentions about
TEACHERS who had a
positive impact on their life

83%

Had positive comments about the
role that **Sitka Schools** played in
preparing them for life:

- Prepared for College
- CTE Classes were Key
- Ready for Life
- Teachers Made the Difference
- Activities & Athletics were Key



- ♥ **Medical Field** [15 – Examples: Dental Hygienist, Pharmacy Manager, and Nurse]
- 🎓 **Student** [15 – Examples: Doctorate in Pharmacy, Masters in Engineering, and Masters of Arts in Teaching]
- ⚙️ **Science, Technology, Engineering, and Math or STEM** [14 – Examples: Land Surveyor, Engineer, and IT Technician]
- 👤 **Service Industry** [11 – Examples: Customer Service Agent, Wholesale Representative, and Grocery Manager]
- 💰 **Financial Industry** [10 – Examples: Inventory Management Specialist, Bank Fraud Analyst, and Insurance Agent]
- ★ **Other** [10 – Examples: Reporter, Parachute Packer, and Legislator]
- 📖 **Education** [9 – Examples: Teacher, Para Professional, and Adjunct Instructor]
- 🎣 **Fishing Industry** [9 – Examples: Fish and Game Technician, Fish Culturist, and Commercial Fisherman/woman]
- ⚠️ **Construction** [7 – Examples: Welder/Fabricator, Construction Recruiter, and Forklift Operator]
- 📷 **Business Owner** [6 – Examples: Professional Photographer, Café Owner, and Fitness Studio Owner]
- 🏠 **Home-based** [6 – Examples: Stay at Home Parent, Managing Grandparent's Estate, and Unemployed]
- 📧 **Office Work** [6 – Examples: Office Manager, Admissions and Occupancy Specialist, and Administrative Specialist]
- 🍷 **Hospitality** [5 – Examples: Pastry Chef, Hotel Assistant General Manager, and Cruise Line Hotel Assistant Manager]
- 👮 **Military/Law Enforcement/Government** [5 – Examples: Air Force Pilot, Alaska State Trooper, and National Park Maintenance]
- 🔬 **Researcher** [5 – Examples: Research Analyst, Research Biologist, and Research Assistant]
- 🌱 **Environmental** [4 – Examples: Innovative Program Manager at a Non-Profit Supporting Farmers in a Third World Country, Deputy Director of Arctic Policy Non-Profit, and Program Manager at Tribal Environmental Non-Profit]

Further Contact:

90% YES

Alumni Quotes about Sitka Schools

"The school district was a huge influence on me professionally and socially. Sitka had a lot of awesome opportunities and I feel like I took advantage of a least a few of them. I think the school district gave me a curiosity of the world that a lot my peers around the rest of the United States don't have."

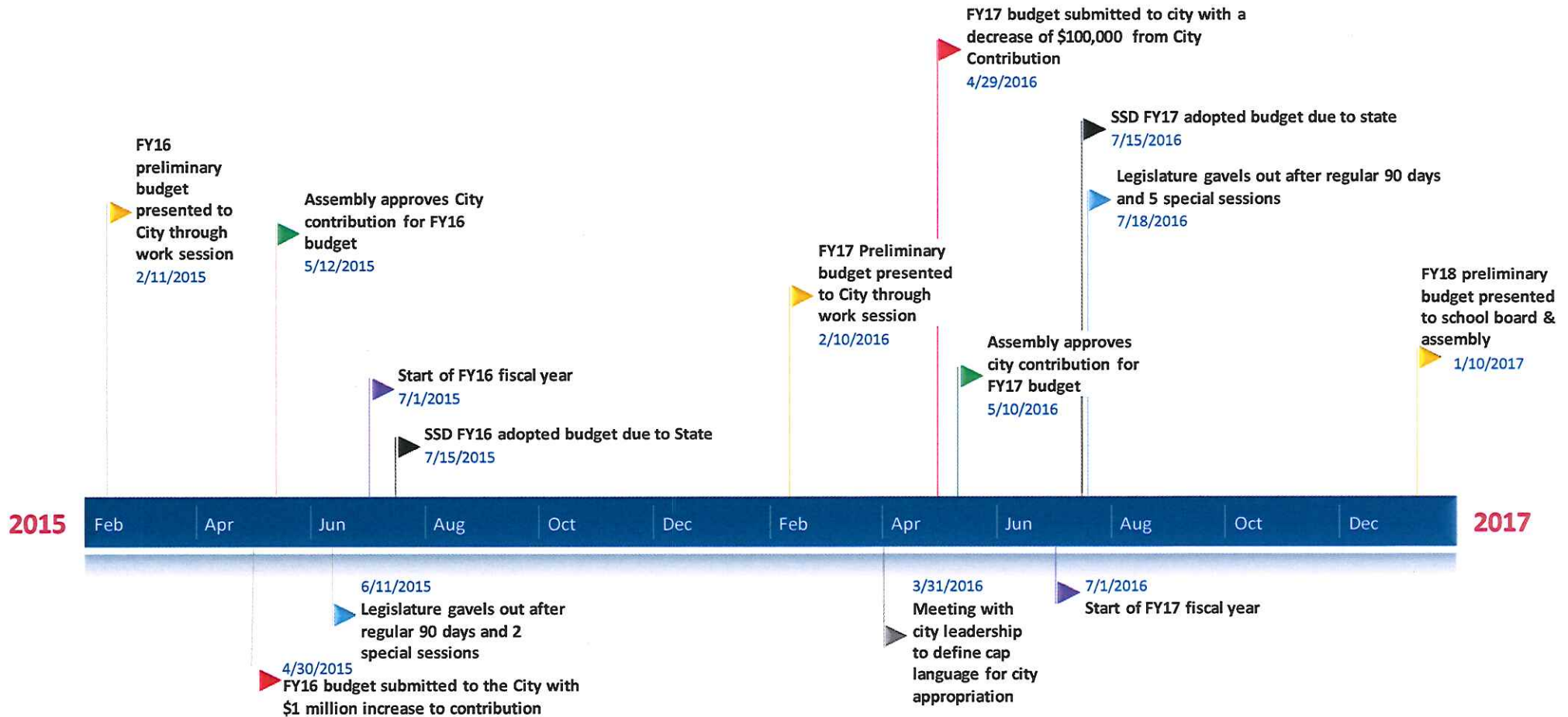
"I have a high opinion of Sitka's schools as a whole, and we we're lucky enough to have many excellent teachers."

"Many teachers gave much more than required to provide for the success of the students."

"I had so many wonderful teachers throughout elementary, middle, and high school!"

"I had a few teachers who inspired me. Mostly, they just got me interested in their topics of expertise or gave me very valuable life advice. I think because I was so open to any subject and had such a friendly personality, I got along with all of my teachers and I felt like they all wanted to see me succeed in life, therefore helped me as much as they could to help push me in the right direction."

Budget Timeline



Conversation Starters Regarding an Effective and Efficient Educational Program

3-5 Year Implementation Timeline

Prioritized Ideas for Cost Savings	Impact
<p>1. Redefine Early Elementary (K – 2) programming:</p> <ul style="list-style-type: none"> a. Move 2nd grade students to Baranof Elementary b. Create instructional structures based on developmentally appropriate best practices for this age group, incorporating: <ul style="list-style-type: none"> • Grade level classrooms (of 18-22 students) for play-based and social-emotional learning in Arts, Culture, PE, Music, etc. • Block instruction in literacy and math embedded into the day, with skill-based grouping (small groups, varied in size) across grade levels, utilizing all teachers in the building for staffing small groups (average group size would be 12-14, but could be from 2-20) • Focus on skill growth over the K – 2 years, rather than only year to year c. Staffing totals would be: <ul style="list-style-type: none"> • 14 general education teachers • 3 special education teachers • 2 interventionists • 1 counselor, music teacher, and PE teacher d. School hours would remain the same for K & 1st and 2nd grade would change to 2:25 release time. (from 2:45) 	<ul style="list-style-type: none"> • 1 fewer teacher overall K-2 - over and above current planned loss of 2 fewer teachers at the 1st and 2nd grade levels due to lower enrollment • Teachers are better able to meet unique instructional needs of each child at this foundational time • 2-3 year implementation timeline
<p>2. Redesign the SHS schedule to better support students taking classes at UAS, and Mt. Edgecumbe if student desires:</p> <ul style="list-style-type: none"> a. Would provide more elective options for students at minimal cost to the district b. UAS has new options for high school students (e.g., co-sponsored classes) and potential funding for low-income students c. Would need to re-evaluate current financial procedures for students taking dual enrollment classes at UAS d. Would allow more collaboration between SHS teachers and colleagues in other institutions 	<ul style="list-style-type: none"> • Provide more options to students both within the SHS school day and beyond • More students would be able to take advantage of the dual enrollment courses, which can offer career opportunities that we do not have the capacity to offer at SHS (e.g., CNA, accounting, fisheries) • Opportunity to re-examine best practices in specific content areas (e.g., Math meeting every day), which can help to account for high student travel
<p>3. Other ideas...</p>	

In Case of Emergency - Prioritization List

Item to be Cut from Budget	Rationale	Cost Savings	Running Total
Ventures is Self-Supporting	Our primary mission is that of K-12 education, and there are other options in the community for afterschool daycare.	\$52,918	\$52,918
Pool is Self-Supporting	Since we raised pool user fees 2 years ago the Pool has become self-supporting, and thus this safety net is no longer needed. Note: The Pool does maintain its own fund balance to cover on-going maintenance costs.	\$20,572	\$78,670
Pupil Transportation is Self-Supporting	Current money provided by the state covers our pupil transportation costs at present.	\$95,000	\$173,670
PAC is Self-Supporting over and above Operating Budget	The PAC will continue to have a fund balance of approximately \$50,000, which is the remainder of the bond interest. The intent of these funds is to support equipment/repair needs for the PAC.	\$50,000	\$223,670
6% Supply Reduction for All Schools/Departments	We prefer to keep cuts as far away from student support as possible; however, this reduction would not have a devastating impact on our student instructional program.	\$66,207	\$289,877
Staffing Budget Adjustments	Actual costs of new employees is always different from the budgeted amount for new employees due to conservative estimates regarding experience and health insurance benefits.	\$50,000	\$339,877
Eliminate Additional Teaching Positions Over and Above 2 Teachers + 4 Paras Due to Lower Student Enrollment	<p>3 Elementary Teachers - TBD 2 Secondary Teachers – TBD</p> <p>Note: We would have to RIF talented non-tenured teachers, as we do not have the open positions to meet this target through attrition.</p>	\$100,000 per teacher	\$839,877

Balancing the FY18 Budget



Item to be Cut from Budget	Rationale	Cost Savings	Running Total
Ventures is Self-Supporting	Our primary mission is that of K-12 education, and there are other options in the community for afterschool daycare.	\$52,918	\$52,918
Pool is Self-Supporting	Since we raised pool user fees 2 years ago the Pool has become self-supporting, and thus this safety net is no longer needed. Note: The Pool does maintain its own fund balance to cover on-going maintenance costs.	\$20,572	\$73,490
Pupil Transportation is Self-Supporting	Current money provided by the state covers our pupil transportation costs at present.	\$95,000	\$168,490
PAC is Self-Supporting over and above Operating Budget	The PAC will continue to have a fund balance of approximately \$50,000, which is the remainder of the bond interest. The intent of these funds is to support equipment/repair needs for the PAC.	\$50,000	\$218,490
10% Supply Reduction for All Schools/Departments	We prefer to keep cuts as far away from student support as possible; however, this reduction would not have a devastating impact on our student instructional program.	\$110,345	\$328,835
Staffing Budget Adjustments	Actual costs of new employees is always different from the budgeted amount for new employees due to conservative estimates regarding experience and health insurance benefits.	\$50,000	\$378,835
FY17 Savings	<ul style="list-style-type: none"> • 10% school supply budget savings: \$29,753 • Maintenance savings: \$30,000 • DO savings: \$98,328 • Misc. savings: \$21,055 	\$179,131	\$557,966
Assumptions: <ul style="list-style-type: none"> • FY17 funding level from the City • BSA Remains at \$5,930 and no change to Basic Need, Pupil Transportation, or PERS/TRS costs • \$850,000 transferred from Enterprise funds to the Operating Budget • Impact Aid revenue increase of \$40,000 to \$60,000 • No Secure Rural Schools • 17.5% increase for health insurance renewal rate • Projected enrollment: 1,253 			
Note: The budget already includes a reduction of 2 teachers + 4 paras due to lower projected student enrollment			

**FY2018 Proposed Operating Budget
Final Budget Hearing**

Budget Balancing Worksheet

April 18, 2017

Revenues & Transfers

Budget Hearing Revenues (1253 FTE Students) with Transfers	19,852,714	
<i>Proposed Increase of Fund Transfer from Ventures</i>	52,918	
<i>Proposed Increase of Fund Transfer from Pool</i>	20,572	
<i>Proposed Increase of Fund Transfer from Pupil Transportation</i>	95,000	
<i>Proposed Transfer from Performing Arts Center</i>	50,000	
<i>Proposed Operating Fund Balance Transfer</i>	179,131	
<i>Increase to City Contribution</i>	239,229	
<i>Increase to Impact Aid</i>	20,000	
<i>Increase to Foundation per DEED calculations</i>	1,398	
Total Revenues & Transfers		20,510,962

Expenditures

Budget Hearing Employee Expenditures	16,955,941	
Budget Hearing Non-Employee Expenditures	3,715,366	
<i>10% Supply Reduction for All Schools/Departments</i>	<i>(110,345)</i>	
<i>Staffing Budget Adjustments</i>	<i>(50,000)</i>	
Total Expenditures		20,510,962
		0 <i>Budget Balanced</i>
Total On-Behalf TRS & PERS		1,583,757
<i>Total FY18 Proposed Budget</i>		<i>22,094,719</i>

Other Information:

Operating Budget Fund Balance Summary:

Fund Balance June 30, 2016 (Per First Revision)	809,438
<i>District Recommended Transfer from Fund Balance</i>	<i>(179,131)</i>
<i>Estimated Fund Balance June 30, 2017</i>	<i>630,307</i>
 Min SSD Budget Reserves Needed	 600,000
SSD Budget Reserves Available FY18 Emergencies/FY19 Budget	30,307

Items in **Bold** are from Original Budget, items in *Italics* are proposed changes



SITKA
SCHOOL DISTRICT
DISCOVER | NURTURE | INSPIRE

Prepare by Cassee Olin
4/27/2017